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THE RAND-McNALLY
BANKERS' MONTHLY

VOLUME 21. CHICAGO, MAY, 1901. NUMBER 5.

UNPRECEDENTED ACCUMULATION OF WEALTH.

In a recent cartoon by Artist Briggs, in the New York Journal, is pictured the financial supremacy of the United States and England's fiscal dependency upon this Republic. In this sketch Uncle Sam is no longer the raw-boned Jonathan. He has taken on corporal expansion, his rotund complacency suggesting the former outlines of the traditional John Bull. Diamonds sparkle from his cuff and watch fob. Puffing a perfecto, he is strutting down the street when he encounters a mendicant in tattered garb. One leg is wooden, and bears the melancholy legend, "Boer War." The figure is an atteunated survival of John Bull. Urgent appeal is emphasized in his countenance. Holding his hat before Uncle Sam for the reception of gifts, John Bull is made to say: "Oh, sir, Hi was once 'appy and prosperous like you, sir. Would you be so kind——"

Forthwith Jonathan's hands have sought his abundant pockets, and the news of the day is supposed to complete the picture.

Of course, being a caricature, it is overdrawn, but it serves to point out the financial relationship of the two nations.

A little more than a century ago this Republic was founded in bankruptcy. Its treasury notes were so worthless that they were not infrequently used to paper the walls in the homes of families of the Revolution. Today, emerging from costly wars, the Treasury of the United States can boast of an amazing surplus. Unprecedented energy moves the multiform and gigantic industries of the country, and the piled up millions in a thousand banks restlessly seek investment. On one day alone in New York City, viz., April 22d, the bank clearances amounted to $546,937,155. Simultaneously, subscriptions to the British

loan aggregated $150,000,000. On the following day the National City Bank shipped $1,000,000 to Europe, and withdrew from the United States Assay Office $550,000 more for exportation on the ensuing day.

And all these transactions were merely items in the business of three days. All records are being beaten in Wall street. Never before in history has there been such wealth so lavishly employed in the operation of the business world.

A reassuring condition is that with the incredible wealth of the nation as a whole, with the development of companies into million-dollar syndicates, with the gold-laden, outward-bound ships, compared with which the argosies of the richest days of former commerce were "petty traffickers," with the multiplying exports of every kind and with the unprecedented volume of inland trade, there is a wholesome distribution of prosperity among the common people.

And not only New York, but all cities on the continent are growing mightily in wealth. Sixty-four years ago Chicago as a city began life with less than $2,000 in its treasury. It needed $25,000 for municipal improvements, and in 1838 made overtures to the State Bank of Illinois for that amount, offering to pledge the city to repay the debt within five years. The State Bank, not having sufficient faith in the new community, declined to advance the money.

In that same year George Smith inaugurated a new system of banking in the Northwest. Unable to obtain a bank charter in either Illinois or Wisconsin, he masked his fiscal purposes in an application for a charter for "The Wisconsin Marine and Fire Insurance Company." It was duly incorporated, Scotch capital backed the enterprise and a currency system was established which had much to do with developing the Northwest.

One of the provisions of the charter read:

"This corporation may likewise receive money on deposit and loan the same on bottomry respondentia or other satisfactory security, at such rates of interest as may be done by individuals by the laws of this territory; may also make insurance upon life or lives and employ such capital as may belong or accrue to said company in the purchase of public or other stock, or in any other monied transactions or operations for the sole benefit of the said company, and in general the said company may transact all business usually performed by insurance companies, provided nothing herein contained shall give the said company banking privileges."

The Milwaukee Sentinel, on August 20, 1839, announced that the company would receive money on deposit and transact other monied operations in which "by their charter they were allowed to engage." Three per cent was to be allowed on all deposits. Within a year the company was granting drafts on New York, Detroit and Chicago and making them available also in any part of Great Britain or Ireland. Certificates of deposit in three, five and ten dollar sums were issued. They looked very much like bank bills and served the same needs. They became immensely popular. "George Smith's money" found welcome lodgment in pockets throughout Illinois, Iowa, Missouri, Wisconsin and Michigan.

In agencies at Chicago, Detroit, Buffalo, Galena, Cincinnati and St. Louis these certificates were redeemed in New York exchange at the current rates. In the main office at Milwaukee the certificates were redeemed at par in specie.

The company did a vast business and Smith and his associate became multi-millionaires. There were many attempts on the part of his enemies to break his "banks" by concerted runs, but without avail. Legislatures were invoked to repeal the charter, and the Attorney General was appealed to. Out of all the discussion ultimately came free banking.

In writing of "George Smith's money" the editor of Sound Currency points out that there was no limit to Smith's issues except his ability to redeem them. Within this limit he discounted all the paper that he considered good. He gave his own paper payable on demand for that of merchants payable at a fixed time. His own paper passed from hand to hand and might stay out a whole year. In the fall, when the crops began to move, there was no lack of money for legitimate trade, because it was as easy to put out these certificates at one time as at another. In the winter, when lake navigation was closed, the certificates answered all the purposes of a local circulating medium. In the spring, when the steamboats began to move, bringing new settlers and cargoes of goods, the certificates came back to headquarters mainly for the purchase of New York drafts, after which they took their usual round again.

Much of the Pacific Northwest was developed along similar lines of operation. "Jim" Wardner, founder of the town of that name in Idaho, has written of the genesis of banking in the far frontier. Mr. Wardner is not a candidate for canonization in the literary hall of fame, but he writes to the point. After narrating many adventurous experiences in Idaho in the early eighties, he says:

"I next founded the Bank of Wardner. The bank consisted of an inconspicuous shack, a portable safe, a chicken-coop netting for the protection of the cashier, a private office about as big as a cheese-box, and my credit in Spokane, where I kept my money on deposit. This bank was not highly quoted at first, as I purchased a safe on a year's time, paying in installments. The bank, however, flourished. I was the president and Mr. Kellogg was vice-president. George Crane and E. C. Gove were the directors. Horace Davenport was cashier. This was his first experience in the banking business. It was not difficult to make loans, especially to the officers and directors.

"One day Mr. Davenport came to me and said that he was tired of running the bank on wind.

"I said, 'Horace, how much money have you got in there?'

"He said, 'About $175; and a party will soon present a check for $900; in fact, he has already been to the window and I have detained him until your arrival. He has been quite put out because the check could not be cashed, and advised me if I could not pay to close the doors.'

"Horace Davenport again handed in his resignation. I told him when the gentleman returned to send him to the president's office. I awaited his arrival. Presently the gentleman came in and presented his check for $900. 'I won't pay this,' said I.

"'You won't pay it?' exclaimed the astonished depositor. 'Haven't I $900 in this bank?'

"'Yes, but I won't pay it, just the same.'

"Well, the fellow was hot, and amidst a series of unmentioned explosives he said, 'If your blanked old bank is busted, you'd better close up.'

" 'This bank is all right, and as solid as the rock of Gibraltar,' said I. 'Now, use business sense and judgment. I always took you for a man who believed in helping along home industries. Can't you see that instead of drawing the money out of this bank, if you paid for your cattle with drafts on Spokane, the Bank of Wardner would make 1 per cent out of the operation? Nine hundred dollars is not much to this bank, but I wish to establish a financial precedent.'

"He cooled down, bought the drafts, and the bank was saved; and it never did break while under my management. But the trials and tribulations of a bank president are great. I would continually refuse the right man and loan money to the wrong man, and when it got so that I had to keep guard with a shotgun to keep off borrowing directors, I just quit.

"But talk about your Jim Crow bankers and financial acrobats, my friend Sam Lichtenstadter of Ruby, Okanogan, takes the bakery. Fully appreciating his genius I intended to have him collaborate with me. Sam located in Ruby, 160 miles from Spokane. In those days to transport money between that point and Spokane cost money."

Ed. Cowan, the gifted Western writer, narrates the following:

"His (Lichtenstadter's) plan when formed was to give to Ruby all the benefits of an abundant circulating medium, without imposing on the community the hardship of a heavy discount for carriage. At least such is the philanthropic explanation of his purpose at this remote day. He began by establishing his place of final redemption at a Spokane bank through which he transacted his mercantile business. Then he ordered several thousand artistically lithographed checks —pink paper—made payable in Spokane to bearer, meantime having put in a safe with the conventional country cage and hoisted the sign of 'The Bank of Ruby.'

"The system Lichtenstadter was about to carry into effect may be readily understood. To all depositors and on all exchanges or credits he issued his personal check against his own credit in far-away Spokane. The sign having been swung prematurely—that is to say, before the pretty pink checks arrived—a man named Keene appeared with a huge gold nugget as big as one's hand, in exchange for which he desired to get $250 in money. But the young banker had not enough bills or coin to cover the value of the nugget, and in this predicament he told Keene, as a reason why he could not accommodate him, that the Bank of Ruby was a bank of deposit only.

"At this critical point in the unique career of the Bank of Ruby, when the blossoming scheme was threatened with the blight of scandal, when there was danger of a run against it before it had secured a depositor, a mining operator who was going into the mountains for a few weeks walked in and confided to the young banker's keeping a goodly sum of cash. After he had left, Lichtenstadter explained to Keene that he was only 'joshing' him, and meant all the time to help him out with the cash, which he did, and took the nugget. Next day the bundle of pink checks arrived by stage and the new bank was saved.

"During its singular existence the Bank of Ruby, otherwise known as Sam Lichtenstadter's, issued nearly $300,000 in checks, payable to bearer at Spokane, and at times held as much as $35,000 in deposits. Few of these checks found their way to Spokane. They passed as currency throughout Okanogan County and as far north as Penticton, B. C. They were acceptable to people in all occupations and to the county government. The first oddity that surprised the visitor to the country was the omnipresent pink check.

"One day a mine buyer appeared at the bank with a draft for $10,000.

" 'I'll cash this for you,' said Lichtenstadter, 'but I'll have to discount it 5 per cent.'

"The holder savagely protested that he didn't propose to be robbed in this outrageous manner.

" 'That is what it costs me to bring money into the county,' explained the banker, placidly; 'but if you like, I'll issue my personal checks against the draft in all fractional amounts you may desire, and they will serve you just as well as gold.'

"The holder wouldn't listen to such a proposition. But everywhere he went he saw the pink checks moving about with the freedom and credit of gold certificates, and finally, convinced that they were the money of final redemption of the camp, he returned to the bank and exchanged his draft for a pocketful of them.

"When depositors checked against themselves payment was made by pink check, and the pink checks were received as cash deposits. Thus the circulation was made rotary and complete. Such was the confidence in these checks that when the banker reached the time of final liquidation one old rancher was found in the mountains who had stored away $1,250 worth of them, and he was so skeptical, when advised to go to Ruby and get his cash because the bank was closing, that he declined to do so, and the money for the redemption of the checks had to be sent to him by special messenger.

"The failure of the Spokane National Bank and the simultaneous collapse of the Okanogan mining boom caused the downfall of the Bank of Ruby, which redeemed every pink check that could be drummed up. In the last analysis $3,000 worth of them had evaporated. In other words, the shrinkage of the pink check circulation of Okanogan County for a period of five years represented a little less than 10 per cent of the maximum deposits or redemption fund and a little more than 1 per cent of the total issue of circulating medium."

In contrast to these beginnings a glance at the condition of banks in the city of Spokane to-day may be profitable. Ordinarily the clearances of banks in that city, as the New York Commercial points out, indicate the rise and fall of their business, but this has not been the case in Spokane this year. Last season there were a number of big mining transactions, the negotiations being long drawn out and coming with regularity week in and week out. The transactions involve properties hundreds of miles from Spokane, and in a number of instances the purchasers were men from abroad, but the business was done through the Spokane banks. This year the big mining sales are lacking, but the volume of home business done by the banks exceeds that of any year.

"Every financial institution in that city is prosperous. In a number of Eastern communities it is the common belief that Western banks pay good interest on deposits, so that they can have other people's money to loan. This is not true in the Pacific Northwest. In Spokane, for instance, there is only one bank that pays interest to depositors, the Spokane and Eastern Trust Company, and then only on money that is deposited for six months or longer. This bank earns interest for its clients by buying gilt-edge bonds.

"The four other banks of Spokane, all of which are national, pay no interest to depositors, yet have on deposit several millions of money belonging to business men. The cashier of one of the leading banks states that his institution took care of business men not only in the city but in the country tributary to Spokane. They loan money on wheat in the warehouse or on stock in pastures; in fact, on negotiable possessions, but leave the mortgage business to private concerns. With all the business they are doing there is considerable money in Spokane banks that could be used and still keep within the legal reserve. Probably $1,500,000 more could be sent into circulation without impairing the solidity of Spokane's institutions."

And the history of the banking development and property of that city and tributary region is, in epitome, the financial story of the United States.

In our bank clearances, our loans to England and other powers, in our increasing exports and the swelling volume of our inland traffic, there is something more than mere multiplication of wealth. In these tables of figures is recorded the growing power of the Republic and a promise of its still greater destiny. A nation to-day to be great must have the resources of wealth. Without wealth it cannot issue succesfully from its wars, and though the war spirit is repugnant to the principles of our democracy, we cannot, nor are we disposed to, escape the crucial responsibilities of our national life. And in the performance of those duties, in checking the sinister and imperial forces that seek to destroy the ideals upon which this Government was founded, war becomes at times a necessity. Wealth enables us to make our armament complete and sustains the nation's integrity in the "times that try men's souls." In the peace that follows our triumphs, wealth makes it possible to overcome the ravages of war and stimulate all the arts of peace.

Thus when we speak of the surplus in the Treasury, the condition of the banks, the growing tonnage of the Great Lakes, the building of new railroads to transport the multiplying products of the farm, or point proudly to the thousand ships that carry our goods over every sea, we are giving demonstration of the life force that animates our nation.

It is a reassuring thought that, while our wealth accumulates, the lofty principles of our Republic do not decay. The public conscience has not been seared by success. A single step beyond the Constitution would arouse in the millions of our citizens the same righteous protest that stirred the men of 1776. In the struggle of our national beginnings we were rich only in possession of invaluable principles of civic liberty. To-day, while cherishing that priceless legacy and

ready to give our lives in its defense, we have supplemented it with a largeness of material richness hitherto undreamed of in the history of trade and commerce.

When, in the early days of the Republic, building sites in the newly founded city of Washington were offered to foreign legations, the nations of the earth refused the gifts, believing that the bankrupt democracy could not survive. That it not only survived but has grown in power until its influence has become a directing force in the world's affairs is in a large measure due to the intelligent employment of its wealth.

HAROLD BOLCE.

INTERNAL REVENUE SCHEDULE CHANGES.

The Commissioner of Internal Revenue calls attention to the following changes in the schedule of articles and occupations subject to tax under the internal-revenue laws made by the act of March 2, 1901:

Repeal of the following taxes will take effect July 1, 1901, viz: Special tax of commercial brokers; stamp taxes on bank checks; drafts and orders for the payment of money at sight or on demand (drafts and orders for the payment of money otherwise than at sight or on demand remain taxable); certificates of deposit; postoffice money orders; promissory notes; mortgages; leases; export bills of lading; manifests for custom-house entry or clearance of cargo; powers of attorney; protests; charter parties; certificates of all kinds, except certificates of profits or certificates showing interest in property or accumulations of companies; warehouse receipts; telegraphic dispatches; express receipts (domestic freight bills of lading remain taxable); policies of insurance, and premiums charged for marine, inland, fire, casualty, fidelity and guarantee insurance; taxes on telephone messages; stamp taxes on medicinal proprietary articles, perfumery and cosmetics, chewing gum, and all articles in Schedule B, except wines.

The tax on legacies for religious, charitable, literary or educational purposes was repealed to take effect on and after March 1, 1901.

Taxes will be reduced on and after July 1, 1901, on conveyances of real estate; passage tickets; cigars, snuff and tobacco; fermented liquors; foreign bills of exchange and foreign money orders.

Additional taxes are imposed on and after April 1, 1901, viz: Special tax on dealers in grain, securities, etc., doing a bucket shop business under paragraph 3, Schedule A, act of March 2, 1901; stamp tax on contracts, agreements, etc., of such dealers.

FINANCIAL AND COMMERCIAL OUTLOOK.

The most prominent feature in the financial world during the past month has been the speculative market. The volume of transactions and the up-rush of prices in stocks have exceeded anything ever recorded. The operations have, to a considerable extent been merely for speculative purposes, and the rise in prices has been so sudden that a reaction would not be a great surprise. It is the one phase in the generally prosperous condition of the country that need excite any apprehension. On the other hand, it is possible that the decline in prices will be temperate and not result in any distress, although from present indications it looks as though the public was so thoroughly imbued with the idea that there is no limit to the value of stocks that only a sudden and distressing reaction will bring the market to its normal condition. It is argued—and with some cause—that the present prices of stocks are only on a par with their investment values, but the entire speculative fabric is so sensitive that a tight money market is very apt to cause a long drop, which, even though temporary, will be serious.

Undoubtedly during the present craze for speculation, which involves practically all stocks, a large amount of the new issues of the steel trust and other recent combinations will be sold to the public. A great many of these shares are still in the possession of the people who controlled the individual concerns which have been merged and who are only awaiting a favorable opportunity to get rid of some of it. If this stock is generally accepted as collateral for loans and there is a shrinkage of about 30 or 40 per cent in its value, which is not an impossibility, the market might be adversely affected, although if it is taken by individuals for investment purposes and held it need have no influence whatever.

The British loan, a large part of which was purchased by American investors, was for a time believed to be the forerunner of large gold exports. Should such a contingency occur the effect on the money market would certainly be noticeable and would probably result in a sharp increase in interest rates. It is doubtful, however, whether any great amount of gold will be exported, as the need for the metal in Europe is not pressing and the money here is being profitably employed.

Railroad earnings still continue to increase and the progress of the community of interest principle has been in evidence. Before long it is reasonable to suppose that the various systems territorially allied will be consolidated under one management, and that, to a greater or less extent, the entire railroad systems of the country will be operated in greater harmony than now. Because of consolidation and rumors of consolidation which have connected many of the most important systems railroad shares have been considerably effected favorably, and in some cases the rise in prices has been very sharp. The Burlington and Great Northern consolidation was consumated during the past month. The feature in railroads was the transactions in Union Pacific stock, which reached enormous figures during the last week. It was rumored that the cause lay in the fact that both the St. Paul and Northwestern railroads were seeking to obtain control of

this system for the purpose of extending their traffic to the Pacific Coast in competition with the Burlington and Great Northern. This, however, is denied, as it is said to be understood that the Northwestern and St. Paul and Great Northern systems have an agreement that the consolidation of the Burlington and Great Northern railroads would in no way change the status of the St. Paul and Northwestern, as they existed with the Burlington system when it was independent.

The iron and steel business has received no check and the multiplicity of orders that were received immediately after the Presidential election will keep all the manufacturies busy for some time to come. There was one cloud on the horizon during the month, due to the attempt of agitators to create a general strike and tie-up of the steel interests. The contentions were, however, amicably settled without any trouble being occasioned. Such a condition of affairs as a general strike of all the hands employed by the steel interests must be deprecated, and no doubt every effort is being made to avoid such a contingency. It is said that President Schwab is contemplating distributing five million dollars' worth of his stock at a reasonable figure to employes of the concern, which will undoubtedly be a very potent factor in staving off discontent among the workingmen.

The finances of this Government are in striking contrast to those of England. While the English budget shows an enormous deficit and a $300,000,000 loan has been floated, the Treasury Department here is attempting to buy some Government securities in the open market and reduce the outstanding indebtdness. This movement has not been very successful. The bonds are quoted exceedingly high in the market—too high for the Secretary of the Treasury, who had made his own figure at which he would buy. It is not materially different from the market price, but even the slight difference that there is has resulted in his securing practically no bonds. Some means should be found to get rid of the large surplus which has accumulated in the vaults of the Treasury. The difficulties presented in its distribution have led to much discussion as to the expediency of a change in the present subtreasury system and the return to some method such as was employed during the life of the United States Bank. The situation is not as vivid as it might be were there indications of a monetary stringency. In such a case it is natural that the Government should be looked upon as a source of aid when they have accumulated from the legitimate channels of circulation any great amount of funds. Should such a condition exist now, however, the Secretary of the Treasury could not, unless he entirely reversed his policy, give any aid to the money market excepting the stringency resulted in a break in the quotations of Government securities. The only means he has of distributing the surplus is to place with national banks the public moneys on a counter deposit of Government bonds as security, or to buy in the open market Government bonds. If he did the first, the banks would necessarily have to go into the market to buy Government bonds to place with the Treasury Department as security for any moneys deposited with them, which would of course stimulate the demand for the bonds and naturally tend to still further enhance their value. Therefore the Secretary of the Treasury would, if he decided to follow out his policy of reducing the national debt, have

to allow the money which might be profitably used in trade to lie idle in the Treasury vaults until such a time as he could buy bonds at a reasonable figure. There is no doubt but what some far better method could be found to handle any surplus funds the Government might accumulate, and it has been demonstrated that such moneys could be placed with national banks without security and without loss. The Secretary of the Treasury has ascertained that during the last thirty-six years, if the Government had placed all its public moneys, excepting $50,000,000, in national banks, distributing it pro rata among the larger cities, basing the distribution upon the capital of the combined banks and then distributing to the individual banks pro rata as compared with the capital of the individual bank to the capital of the combined banks of the city, this money to be deposited without security excepting a first lien upon the bank's assets, and drawing 2 per cent interest, the Government in the thirty-six years would not have lost one dollar and would have had $36,000 in interest.

The exports of the United States have fallen off somewhat during the month of March as compared with last year. The total of exports for March, 1901, was $124,000,000, and for March, 1900, $134,000,000. The imports for the same period have decreased $10,000,000. The exports for the past nine months of the present fiscal year have been $1,139,000,000, which shows an increase of $86,000,000 over the same period in 1900.

BANK CLERKS OF MINNEAPOLIS.

The Minneapolis Bank Clerks' Association has issued an interesting little pamphlet giving an account of its doings from its formation in December, 1899. The organization, as its name implies, is composed of employes of the banks of Minneapolis, and its object is to be, primarily, educational; but it also has a social side. During the winter of 1899-1900 a series of lectures on "Commercial Paper" was given by Professor Paige of the University Law School of Minnesota, and in April, 1900, an examination and a banquet closed the season. During the winter just passed a course of twenty lectures on "Monetary Economics," embracing a variety of subjects, was provided. The officers of the association are: President, S. S. Cook, of the National Bank of Commerce; vice-president, O. M. Green, Security Bank; secretary, William Hempstead, First National Bank, and treasurer, H. P. Newcomb, Northwestern National, all of Minneapolis. The affairs of the organization are managed by an executive committee of seven, which includes, in addition to the four officers named, C. W. Farwell, Northwestern National; G. H. Richards, Farmers' and Mechanics' Savings Bank, and C. F. Miller of the Security Bank.

THE BRITISH BUDGET.

For the first time in nearly half a century England is increasing its funded debt. The previous borrowings on account of the South African war were in the nature of temporary loans with varying rates of interest, maturing in three, five and ten years. In this way $150,000,000 at 2¾ per cent, redeemable in ten years; 3 per cent exchequer bonds to the value of $120,000,000, redeemable in three years, and about $100,000,000 on treasury bills with interest at 4 to 4⅜ per cent, maturing in from six to twelve months, were raised. By imposing additional duties on beer, spirits, tobacco and tea, the total revenue was swelled to £130,384,000, nearly £3,000,000 in excess of the Chancellor's estimate, but these heavy loans and this prodigious revenue were speedily depleted by the expenditures of the war, and with $700,000,000 consumed in the prosecution of the conflict with the Boers, Sir Michael Hicks Beach made the announcement in Parliament that it was necessary to borrow an additional $300,000,000 and to impose import duty on sugar and export duty on coal, that the war may be carried to triumphant conclusion.

Some of the coal barons of England are reported to be loud in their protestations, and some of the consumers of sugar are inclined to demur, particularly the promoters of the Scotch marmalade and jam trade which, on account of the cheapness of sugar, has become one of the imposing industries of the country.

The Chancellor, while assuring the deputations that have called upon him that every argument looking to the safeguarding of their interests will be thoughtfully considered, manifests a firm determination to stand by the terms of his epoch-making budget.

Sir Michael is a free-trader. Propositions were made to him to place an import tax on steel and iron that the aggression of American competition might be checked, but this with other economic proposals he rejected. He justifies his coal and sugar tax, however, on the ground that the burden of great wars should not be left solely for posterity to shoulder.

England, he points out, could readily borrow vast and sufficient sums, maturing at remote periods, but such a fiscal policy would render the present generation of Englishmen exempt from the financial responsibility of war. With taxes unincreased, and duties unlevied, they might grow to consider war too lightly, he fears, and be all too ready to clamor for the avenging of fancied or passing wrongs. He therefore believes that it is the part of statesmanship to make the pockets of all the people respond to the exigencies of foreign conquest.

A part of the $300,000,000 in consols is to be diverted to take up the exchequer's temporary loans as they mature. These, of course, will bear the standard interest, 2¾ per cent, up to April 5, 1903, and 2½ per cent thereafter. The eagerness at which they were oversubscribed in America at 94½ per cent demonstrates two things; first, that we have unlimited capital to invest, and

second, that British consols still retain their lure as among the safest securities in the world.

These two conditions must be reassuring to the Anglo-Saxon world. Advocates of the cause of the South African states are recalling the laconic prediction of President Kruger that if England conquered the Boers it would be at a price that would stagger humanity; and prophets of short financial memory are prone to believe that the staggering expense of this war is forcing the empire to the brink of the abyss. In view of these dismal forebodings, England's record in war and finance might be recalled.

As far back as the reign of William III. the British government borrowed $60,000,000 to support its eight years' war with France. During the ten years' war of the Spanish succession, $115,000,000 was added to the national debt. At the conclusion of the war of the Austrian succession $145,000,000 more in the way of debt had been added. It meant a new debt of $290,000,000 to carry on the famous Seven Years' war. The war with the American Colonies and ensuing conflicts with France, Spain and Holland piled up $580,000,000 upon the nation's indebtedness. During the French Revolution England borrowed $300,000,000 more. In a single year, during the Napoleonic Wars, viz., in 1813, the sum of $198,000,000 was added to the debt. At the close of the Napoleonic Wars the total debt of England amounted to $4,500,000,000. Forty years elapsed before the Crimean war, and during that interval the debt was reduced by $284,000,000. That war cost $165,000,000.

When Oom Paul issued his fatal ultimatum the British debt was $3,170,000,000. In other words, in the eighty-four years, many of them disturbed by war, since the peace of Paris, $1,330,000,000 had been subtracted from the national debt.

That the Boer war has exceeded other wars in cost is natural. It is being fought 6,000 miles from Aldershot. Warfare today is immensely more costly than it was in the early part of the nineteenth century. Modern equipment for war requires millions, where in former times thousands were sufficient. It costs more today for a single day's engagement than in olden times was expended in a whole campaign.

That England will emerge from war with its credit unimpaired is the abiding belief of big investors.

The Chancellor estimates that by the addition of twopence to the pound on incomes, import duty of four shillings and twopence per hundredweight on refined sugar, and an export duty on coal, the total increase in the revenue will reach $55,000,000. The increase last year was $40,000,000.

Going specifically into these items, the Chancellor explains that the increased income tax will bring the cost of war to all the wealthy and to those of more moderate means, the realization of the exactions of war. The man who stays at home will not depend upon the market fluctuations as told by the ticker to convince him that his country's army is fighting his country's battles abroad.

In the matter of the sugar tax Sir Michael explains the necessity existing

"for some duty of which the laboring classes would bear a fair share." It is believed by some financial experts that he had in reserve the additional argument that the tax serves in the nature of a countervailing duty to offset the export bounty granted by continental powers.

The Chancellor's export duty on coal is avowed to be a tax for protection as well as revenue. Coal mined in England is an animating principle of that country's industries, and as there has been eminent predictions that the time is not altogether remote when England's enormous consumption of fuel shall exhaust its mines, it will be readily understood that the clamor against this measure will not be unanimous on the part of the people.

There are many indications that the people of England will accept the terms of the budget with traditional stoicism; that the borrowings and increased revenues will go forward without opposition to sustain the army fighting its guerrilla enemies in the broken uplands of the Transvaal, and that out of all these crises of war and deficits, the empire will issue sturdily, and straightway set about to reduce its amazing debt and incidentally increase its armament in anticipation of future conflicts.

ROBERT EARLE HAMILTON.

JAPANESE BANKING CAPITAL.

The latest report prepared by the Japanese authorities of the financial department shows that there were altogether 2,364 banks of different organization in the Empire on December 31st last, representing 508,534,009 yen ($253,249,-936) in their capital. Compared with that at the end of the previous month, the above figures show an increase of thirty-three in the number of banks and 5,042,800 yen ($2,511,314) in their capital. The following denotes the particulars:

Description.	Number of banks.	Capital paid up. Yen.	
Bank of Japan	1	30,000,000	$14,940,000
Yokohama Specie Bank	1	24,000,000	11,952,000
Hypothec Bank of Japan	1	10,000,000	4,980,000
Noko Ginko	46	28,370,000	14,129,260
Taiwan Ginko	1	5,000,000	2,490,000
Bank of Colonization in Hokkaido	1	3,000,000	1,494,000
Savings banks:			
Native	462	56,094,300	27,934,961
Foreign	1	1,250,000	622,500
Ordinary Banks.			
Kabushiki Kaisha:			
Native	1,528	312,990,765	155,869,401
Foreign	7	3,164,450	1,575,896
Gomei Kaisha (native)	63	15,260,500	7,599,729
Goshi Kaisha (native)	135	9,909,474	4,934,918
Kabushiki Goshi Kaisha (native)	1	452,000	225,096
Individual (native)	26	9,042,520	4,503,175
Total	2,364	508,534,009	$253,249,936

CHICAGO NATIONAL BANK BUILDING.

Three important financial institutions of Chicago have just established themselves in elaborately equipped quarters in the new Chicago National Bank building on Monroe street, just east of La Salle. They are the Chicago National Bank, the Home Savings Bank and the Equitable Trust Company, all of which have been located on Dearborn street, but are now grouped in the very heart of the banking district. The building is monumental in character and suggests its use and occupancy by a great banking house. The lot with its north frontage of ninety feet and the exceptional depth of 188 feet has furnished an ideal site for the building as planned. The front portion of the building is three stories high. The style of architecture is Corinthian. The exterior is in Bedford stone. Two side sections of the front recede six feet from the central front, of which the feature is a group of four columns. In the rear portion of the building is the banking room, 86x136 feet, lighted to the best possible advantage from the roof. In the basement are located safety deposit vaults of the most modern pattern and affording absolute security. The estimated cost of the building, exclusive of vault or fixtures, is $250,000. The finish is most elaborate. White marble has been used with the greatest freedom. The feature in the interior decoration and finish is a series of mural paintings in the form of lunettes illustrating the development of Chicago commerce and industry. These appear above the high marble wainscoting. In THE BANKERS' MONTHLY of March there appeared a cut of the building as planned. The cut on the opposite page shows the exterior of the building as complete ready for occupancy.

The main banking room is occupied by the Chicago National Bank. The story of the growth of this institution is best told by a glance at the following comparison of deposits as shown by the first statement in each year to the Controller of the Currency between 1882 and 1901:

	Individual.	Bank.	Total.
1882—March 11	$ 825,346	$ 2,190	$ 827,536
1883—March 13	1,841,433	36,135	1,877,569
1884—March 7	2,293,551	59,776	2,353,328
1885—March 10	2,136,682	120,905	2,257,587
1886—March 1	2,477,835	193,594	2,671,429
1887—March 4	3,245,984	180,852	3,426,836
1888—February 14	3,844,246	334,909	4,179,156
1889—February 26	3,388,199	536,399	3,924,598
1890—February 28	3,544,337	587,729	4,131,767
1891—February 26	4,687,362	724,609	5,411,972
1892—March 1	6,325,184	1,069,679	7,394,864
1893—March 6	6,875,168	941,216	7,816,384
1894—February 28	7,724,037	1,492,067	9,216,104
1895—March 5	6,398,228	1,324,704	7,722,932

THE CHICAGO NATIONAL BANK,

CHICAGO, ILL.

	Individual.	Bank.	Total.
1896—February 28.....	4,341,600	1,389,285	5,730,885
1897—March 9.....	8,597,740	1,476,892	10,074,632
1898—February 18.....	10,273,553	1,959,701	12,233,254
1899—February 4.....	8,338,266	1,464,180	9,812,446
1900—February 13.....	9,727,188	2,015,449	11,742,637
1901—February 5.....	13,135,848	1,406,458	14,542,306

The officers of the Chicago National Bank are as follows: J. R. Walsh, president; Andrew McNally, vice-president; F. M. Blount, vice-president; T. M. Jackson, cashier; F. W. McLean, assistant cashier, and A. Uhrlaub, assistant cashier.

The Home Savings Bank is a savings bank exclusively. It operates under state supervision and its February statement showed resources and liabilities as follows:

RESOURCES.		LIABILITIES.	
Chicago Water Certificates..	$ 605,000.00	Capital Stock	$ 100,000.00
Sanitary District Bonds.....	17,000.00	Surplus Fund	25,000.00
Atchison Bonds	250,000.00	Undivided Profits	8,684.22
Chicago & Alton Bonds.....	100,000.00	Premium Account	25,555.57
New York Central Bonds....	150,000.00	Board of Education	14,519.07
Wisconsin Central Bonds....	50,000.00	Savings Deposits	1,133,596.83
Cash on hand and in banks..	135,355.69		
Total	$1,307,355.69	Total	$1,307,355.69

The officers of the Home Savings Bank are as follows: C. K. G. Billings, president; W. J. Onahan, vice-president, and Charles E. Schick, cashier.

The Equitable Trust Company, which with the legal departments of the National and Savings banks, will occupy the upper portion of the building, has a paid-up capital of $500,000 and a surplus of $125,000. Its officers are as follows: J. R. Walsh, president; L. A. Walton, vice-president, and C. D. Organ, treasurer.

THE MEXICAN SILVER DOLLAR.

Mexican silver dollars are leaving Mexico, much to the disturbance of trade. A similar movement is reported as having commenced in the Philippine Islands. A partial if not complete cause of this demand for the Mexican silver dollar, when silver bullion is an easy buy in the market, may be found in the fact that the Mexican dollar contains more bullion than the standard American dollar. Some years ago a special American dollar, known as the "Trade Dollar," was coined, in the expectation that its greater weight would cause a demand for it in China and British India. But as the American trade dollar had no other value than its bullion value, the depreciation of silver bullion exposed it to the fluctuations of the silver bullion market. The Mexican silver dollar is the unit of value in Mexico, and as it contains more metal than coins of similar denomination issued by other countries, it has a fixed value in Mexico and a bullion value in all other countries. The recent rise in the market price of silver bullion has created a demand for this heavy-weight Mexican dollar. At the present silver price it can be recoined in India and some other countries at a profit.

ECONOMIC EFFECT OF COMBINATION.

Whether or not immense combinations of capital and industries and the consequent diminution of competition have resulted in any economic saving or general good to the community is a question upon which many and varied opinions have been forthcoming. It is a fact, however, that both in the United States and in Europe combination has to a large extent superceded competition, and almost every industry is to a greater or lesser extent controlled by one central management. In the United States the craze for combination which was rampant during the last few years did not originate because of any great commercial necessity, but was mainly attributable to the genius of middlemen, who saw and realized large personal profits in the consolidation of competing interests by the flotation of stock issues. The time was ripe for such action, as the last four years have been exceedingly prosperous, individual concerns showed excellent profits and the opportunity to become interested in such profitable enterprises through stock holdings was eagerly sought by the public. In Europe the origination of the various syndicates and trusts can be more largely traced to a depression in the industrial markets than to the efforts of middlemen. In fact, the syndicate that is prevalent in Europe is not one concentrated management in which the individuality of the concerns which have been merged is lost, but rather a syndicate banded together for the purpose of controlling production and prices, so far as possible, by a set of agreements. In most of these cases a central bureau is established, through which all orders and sales are made and distributed pro rata. In this way prices are held firm and charges are reduced to a minimum, as orders received from the several districts of the country are distributed to factories in that locality, and when orders are received from abroad they are given to the factories situated conveniently for exportation.

The promotion of syndicates in Europe has been far more gradual than the promotion of trusts in the United States, and most of them are local and not nearly as far reaching in their effect as the big corporations of this country. There are, however, a few international trusts; the sugar industry, for instance, being controlled by a central management with offices in London, and the petroleum syndicate, which is also of international magnitude.

The beginning of the syndicates is traceable to periods of depression following periods of extreme activity. Through some undue cause a certain commodity would come into sudden demand, prices would go up, and this condition would immediately attract idle capital. New industries would spring up with no hope of living except upon a continuance of the conditions then in order, and as is inevitable, the period of stagnation which always follows periods of activity would result in an overproduction and a generally distressing condition of affairs. Other interests were syndicated because of the unstableness of prices and production, still others for self-protection against syndicates which were formed in other countries and which, because of the control of a commodity, were able to underbid for foreign markets.

American industry has shown its hand in the promotion of these corporations and syndicates, and is undoubtedly in practical control of the petroleum industry.

The laws which govern the formation of monopolies in nearly all European countries are exceedingly severe, and the result has been extreme reluctance on the part of any one to give any information as to the details of any business. Publicity is not one of the virtues of the European syndicate, and practically no facts or figures can be obtained.

In Austria, where practically all interests have been syndicated, the first tangible trust was formed in 1873, and was due entirely to overproduction in steel rails. During the period from 1843 to 1873 the Austrian railroad systems were much improved, with the consequent result of a heavy demand for steel rails. This demand led to an increase in prices and attracted idle capital, with the result that a great many new steel factories were built. In 1873 this demand materially decreased and many of the old and new factories were on the verge of bankruptcy. The only hope offered to them was to in some way control the output of steel rails for the time being and also regulate the price. This they did by having the individual enterprises enter into an agreement, which delegated to a central board the control of all orders and sales and also the prices. The agreement was effective in saving many of the factories from bankruptcy, and this good effect led to the formation of other syndicates in various branches of the iron industry.

In May, 1886, all the iron-manufacturing interests in Austria became members of a general union. Next to the iron trust the sugar trust in Austria is the most complete, controlling practically all the factories and refineries in the Empire. This syndicate, however, is in its turn under the general control of an international syndicate which is most effective. The various smaller industries are practically all working in harmony with each other, and the result has been a fair scale of prices beneficial in the way of profits to the members of the syndicate. Its effect on the general community has not, however, been aggravating, although in many instances a rise in prices was the result of the combination. There has not been any perceptible effect in the wage of the laboring classes.

In France trusts are as rife as in Austria, although it is very hard to secure any information regarding them. The organization of trusts or monopolies is forbidden by law and offenders who have attempted to control prices by monopoly have been severely dealt with. The only acknowledged monopolies in that country are in tobacco and matches, but these are maintained by the state for purposes of revenue. Sugar, coal, petroleum and iron are the commodities which are most firmly controlled by syndicates. All transportation, both by land and water, is in the hands of monopolistic combinations which are aided and subsidized by the Government.

The petroleum trade in France is practically controlled by the Standard Oil Company, but this combination in France preserves an external appearance of independence on the part of its agencies by the assignment to certain subfirms of certain fields, beyond which each firm does not go.

The pig iron industry of France is also controlled by one great corporation, which is a joint stock company. In this case all sales and orders are made or received through a central office, and thence distributed through the individual firms forming the combination. The workingman in France has, according to statistics, been greatly benefited by the combination of industrial properties, or at least has been better off since the period of combination than before. The workingmen have also made headway in labor organization, and their union is extremely strong and is very firmly united to regulate wages and hours, so far as possible.

In Germany trade combinations were inaugurated as early as 1860, and have steadily increased until they cover practically the entire field of industrial activity. According to the reports of United States consuls in that country, these combinations are divided into three classes:

First, those manufacturers or producers of a certain class of merchandise who, by agreement with one another, bind themselves not to sell their product below a specified minimum price.

Second, those who pool their product for disposal through a central committee, which committee not only determines the selling price, but apportions among the members orders for goods in proportion to the capacity of each, the quality of merchandise ordered and conditions governing transportation.

Third, the bona fide trust, which absorbs original corporations, issues new stock and consolidates the whole management under the absolute control of a central authority.

The dynamite trust is one of the most powerful of the international trade combinations, and is backed extensively by German interests. It controls practically the entire manufacture of explosives in Switzerland, France, Belgium and Great Britain.

The great Rhenish-Westphalian coal trust dominates the coal market in Germany to such an extent that it can, based on an estimate of the consumption for the ensuing year, apportion the amount to be produced by each mine and fix the price at which it shall be sold. The Government has had to pay the stipulated price for this coal, and in fact is greatly dependent upon the trust for this product.

The iron syndicate and petroleum syndicate in Germany are members of international trusts, and all such articles as tin, plate, bricks, implements, soap, potash, cutlery, wood pulp, etc., are more or less under the influence of a central agency.

In Belgium the coal producers, the plate-glass manufacturers and the sugar-refining interests are grouped into three great monopolies, and a coke trust has been formed by the iron foundry interests. These trusts are also formed by agreements with the various producers.

In this state the sentiments of the legislators is not adverse to the formation of combinations, as they insure more regular employment and have not as yet been used to the detriment of the consumer.

In the Netherlands the petroleum trade is of importance and is controlled

by the Standard Oil Company. The coal trade is monopolized by an independent Dutch company, which has a contract with the German Coal Trust for supplying its requirements at fixed rates. The production of peat for export to England is monopolized by one association.

The diamond industry is controlled by the great international diamond trust, which was incorporated in Cape Colony and has almost absolute control of the diamond market.

In Spain the tobacco trust is fostered by the State, to which it in turn pays a fixed proportion of its revenue. The same condition is found in the match industry. The production of explosives is controlled by the international trust.

In Great Britain the principles of consolidation have extended with marvelous rapidity to every branch of industrial activity. International trusts control the manufacture and sale of explosives, etc., and there is scarcely a step in the production of textile fabrics, including combing, spinning, weaving, bleaching and coloring, which is not operated by a trust. The production of threads, chemicals, salt, paper, pottery and chinaware, cements; transportation by sea; brewing and distilling, and the coal supply all are operated by trade combines. An oil trust, apparently not connected with the Standard Oil trust, operates in Great Britain in opposition to the agencies of that corporation.

Greece, Italy, Switzerland, Sweden and Norway are countries in which no tangible trusts are found, although it is very probable that in all those countries the various industries are more or less regulated by agreements.

AUSTRALIAN GOLD PRODUCTION.

Recent statistics show that the Australasian gold production has greatly increased since 1890. The total produced in that year was 1,587,947 ounces. During the three years following there was only a moderate increase, but from 1893 to 1894 the total rose from 1,876,563 ounces to 2,238,205 ounces. Then, again, for three years the increase was restricted, but the gold developments in Western Australia were the cause of a gain from 2,375,735 ounces in 1896 to 2,929,959 ounces in 1897. During the next two years the increase was phenomenal, the total for 1898 being 3,547,079 ounces, and that for 1899 4,461,105 ounces. Last year there was a decrease of 286,294 ounces, the total for that year being 4,174,811 ounces. The increase during the last ten years has been 2,586,864 ounces. During the decade all the Australian colonies have participated in this increase, but Western Australia and Queensland show the largest increases. The production of these two colonies in 1900 amounted to 2,532,014 ounces, which constituted over three-fifths of the Australasian total. The total value of the production at $18.24 per ounce for the years 1890, 1899, and 1900, was, respectively, $29,174,667, $81,411,678, and $76,185,057. From 1890 to 1899 the increase in the total value amounted to $52,237,011.

GIVING ADVICE TO PATRONS.

The banker, in large community, or small, is not Sir Oracle. Be assured of that. Wiseacres there are even in the village. The head that wags must needs be light. Knowing looks are so common as to be doubtful. Conceit abounds. Advice is cheap—and often worthless. The "bubble reputation" floats in thin air. Character is made at home. Would-be influential men are numerous. Even as the "fate of empires" is determined by "conversations over the back-yard fence," so there are many pairs of shoulders who would carry town or city, and gladly. Your public-spirited fellow would be a leader of men, a moulder of affairs. Men who know how to run everything have no hesitancy in saying so. Wise men speak on occasion, keep their convictions without forcing them upon others, are direct in action, willing to give a reason for the faith that is within them, but they are not engaged in reforming the world or booming the town. You do not feel oppressed, as by heavier air, in their presence.

No, the banker is not Sir Oracle. He has something else to do. Though it be but a village bank, it is a trust. The sentinel watching for the enemy does not work, but he may not play, he may not sleep.

Yet the banker is a citizen and a man. If for business sake, if for popularity, he blow hot blows cold, on those general questions which agitate, at times, every community, he is not a true man. No trimmer is a good banker.

Political bossism and banking do not go well together. Displays of partisanship are to be avoided. There are plenty of politicians to do the shining in every community. A straightforward vote, a candid expression of opinion, a frank avowal of personal preferences and political views, those are sufficient.

There are times when more than this is incumbent on the banker. When party platforms invade economics the banker should defend his business. Even here he need not pose; he need not be a teacher of men. But it is his duty to tell what he knows; not in a spirit of egotism, rather as one who is interested in his country's welfare and whose opportunities for insight into financial matters entitle him to an opinion worthy of modest expression.

Of late the bankers of the United States have had to hear their calling derided. The money question has been uppermost in politics. Partisan declarations have been made which have no foundation in fact. Men who are failures in fortune getting have undertaken to make all men rich. A cry for legislation to create equality has gone forth. Those who have won have been falsely assailed by those who have failed. The banker, because of his peculiar business, has been made the exponent of greed, of the trust, the combine, and the money power. He has been compelled to speak out. Knowing the fallacy of certain financial pretensions he has been compelled to denounce them.

Ordinarily, he might well leave to citizenship the settlement of affairs, taking no more part therein than his individual duty requires. But when laws

are advocated which threaten so useful a part of the body-politic as the bank corporation, he would be recreant to his trust did he not defend and explain.

It is said of our day that statesmanship has no longer to do with constitutional principles of government; that we are a commercial people and that commerce and finance are now the objects of study. Who then has more right to be heard than the banker?

And yet, and yet, when will the time come that envy is banished from the world? He whose conduct is so important to others should do nothing to destroy confidence. In these quadrennial cyclones of political fury, the banker should be considerate and void of offense. His public position, his right to clear and thoughtful utterance, his duty to his business, as a great and a good commercial factor, all, force him to speak, but it should be temperately. Fanning the flame of an unjust opposition is never wise. The sneer of "money changer" has been long in the world. It should be met calmly but earnestly. The skulker who for popularity's sake has no opinions, political or otherwise, is a fraud.

And so the banker is not employed by his corporation to run the town, the politics of the country, or lead in society. He is employed to bethink him of his position, yet to be a man, and a modest gentleman.

When it comes to giving advice, upon request, to his patrons, the banker should be unhesitating, impartial, and judicial. He should not be dogmatic; and when in doubt, say so. Sometimes the best advice that can be given is the simple direction to go to the person who it is certain does know.

There are customs which attach to every business. And it is a pleasant tribute to the banker that his customers should feel free to ask his opinion in business matters. Naturally, the practice has grown, for if the customer did not have confidence in his banker's ability, he would not become his patron. This is the reason why officials should be accommodating in this regard, and always willing to help those who do not know. It must be supposed that customers have common sense and courtesy and will not come with trivialities, nor be wasteful of time. Everything considered, the trustfulness of the customer and his voluntary favoritism, the banker who pompously displays the sign "This is my busy day," to save what he deems annoyance, deliberately insults his patrons.

It follows that a banker should not be simply an owl, and blink, and look wise, covering up his ignorance with an occasional hoot at the opinion of others. He should really know something. He needs considerable knowledge in his own business. Indeed, there are few people loaning money, which has been given into their keeping, who are money-loaners and nothing more. They are not bankers.

If a man issue credit he has a right to know what enterprise it is intended to foster. Not only has a banker a right to refuse money to a perilous undertaking, but if from wider view and larger experience, he knows that peril and does not warn a patron, he is not his friend. Sweep away all considerations of interference in the affairs of others. This is not meddling. A word of caution

is precious gold. It would be strange if all men were equally competent to carry on business. None are so wise that they have nothing to learn.

Besides, even from a selfish point of view, the banker is interested in the stability of all industry. As the percentage of failures diminish his general security increases. He should not only keep clear of questionable schemes himself, but help others to do so.

CHARLES W. STEVENSON.

NEW RECORD IN BUSINESS AND PROFITS.

The largest volume of business in the history of the Imperial Bank of Germany is shown by its last annual report. The year covered also shows the highest profits of any year since the organization of that institution. The transactions for 1900 aggregate $47,275,000,000, against $44,900,000,000 in 1899. The gross earnings were $12,971,450, against $12,152,170, and the net, after paying the note tax and the quota of the Prussian Treasury, was $8,491,350, against $7,927,840 in 1899. The dividend was 10.96 per cent, against 10.48 per cent for 1899, and 8.51 in 1898. In the distribution of the profits the Imperial Treasury obtained $5,206,000, against $4,783,380 for 1899. Hereafter, because of the modified basis for dividing the profits as contemplated in the revised bank law, the share of the Imperial Government in the earnings will be largely increased. The average discount rate of the bank for 1900 was 5 1-3 per cent, which is the highest average rate since the bank began. The average for 1899 was 5.036 per cent, and for 1898 4.267 per cent. It is pointed out that a striking proof of the increase of the bank's field of operations is shown in the fact that the earnings from discounts have nearly doubled in five years, having amounted to $5,539,060 in 1896, while for the year now reported these earnings were $10,649,415. The number of account current customers of the bank at the end of the last year was 15,847, against 14,987 at the end of 1899.

While the Imperial Bank has been thus prosperous, the same cannot be said of other banks in Germany. With respect to them there has been a general decline in dividends. Reports of nine leading banks in Germany for 1900 show that their capital was not increased during the year, although the capital entitled to dividend advanced by $7,125,000. During the period of high prosperity in 1899 the profits were considerably advanced, but the subsequent reaction in trade has reduced the net earnings for the past year. The Duetsche Bank paid 11 per cent for 1900, which was the same as in 1899. The dividends of the others were as follows: Disconto Gesellschaft fell from 9 to 8 per cent; the Dresdner Bank from 8 to 6½ per cent; the National Bank from 6½ to 4½; the Schaaffhausen Bank from 7½ to 7 per cent; the Berlin Bank from 5 to 3 per cent, and the Breslau Disconto Bank from 4 to ½ per cent. The average dividends amounted to 7.89 per cent as against 9.01 per cent in 1899 and 9.04 per cent in 1898.

BRITISH COAL EXPORT TAX.

The announced intention of the British Government to levy a tax on the export of coal is being met with strong opposition by miners, colliery owners, and shippers in the various coal centers. At recent meetings of those representing the coal interests the tax has been vigorously denounced and threats have been made to co-operate and suspend the coal trade of the United Kingdom unless the impost was withdrawn. On the strength of the promise of the chancellor of the exchequer, however, that the contracts made prior to the presentation of the budget would be exempt, the shipping of coal is being resumed.

Opposition to the levying of the tax will in the natural order of things fail, although the taxation of exports of coal is the most vulnerable part of the budget, because of the feature of interfering with foreign trade, which plan was formally abandoned by Sir Robert Peel, with the full approval of a conservative Parliament in 1845.

British coal has, except for naval purposes, no monopoly, and the tax will fall in the first instance upon the coal owner, who will endeavor to shift it either upon his customers at home in higher prices or upon the workingman in lower wages.

A glance at the figures of coal production of Great Britain during the year 1900, compared with 1899, will be interesting at this time. The output in 1900 was 225,170,000 tons, and in 1899 220,085,000 tons, showing an increase for 1900 of 5,065,000 tons. This output was distributed over the following districts:

Districts—	1900. (Tons.)	1899. (Tons.)
Newcastle	24,102,000	23,753,000
Durham	24,240,000	24,406,000
Yorkshire and Lincolnshire	28,243,000	26,901,000
North and East Lancashire	11,365,000	11,034,000
Liverpool	16,587,000	16,548,000
Midlands	28,933,000	27,581,000
North Staffordshire	7,082,000	6,199,000
South Staffordshire	9,428,000	9,413,000
Southwestern	13,651,000	13,753,000
South Wales	28,302,000	28,629,000
East Scotland	19,007,000	17,750,000
West Scotland	14,105,000	13,393,000
Ireland	125,000	125,000
Total	225,170,000	220,085,000

The number of persons employed in the mines in 1900 was 786,052, as compared with 729,009 in 1899, an increase of about 7 per cent, whereas the coal output increased only about 2 per cent.

The table following presents an interesting comparative statement of the export of coal by the United Kingdom, Germany and the United States from 1885 to 1900, inclusive. The figures for Germany are in metric tons of 2,204 pounds, while those for the United Kingdom and the United States are in long tons of

2,240 pounds. British and German figures are for calendar years, those for the United States are for fiscal years:

Years.	United Kingdom, tons.	Germany, tons.	United States, tons.
1885	23,770,957	9,956,000	1,272,000
1886	23,283,389	8,655,000	1,224,000
1887	24,460,967	8,782,000	1,324,000
1888	26,970,536	9,460,000	1,725,000
1889	28,956,445	8,847,000	1,785,000
1890	30,142,839	9,145,000	1,933,000
1891	31,084,116	9,536,000	2,400,000
1892	30,453,973	8,971,000	2,509,000
1893	29,031,955	9,677,000	2,847,000
1894	33,073,698	9,739,000	3,616,000
1895	33,101,452	10,361,000	3,871,000
1896	34,262,056	11,599,000	3,775,000
1897	37,096,918	12,390,000	3,820,000
1898	36,562,796	13,989,000	4,221,000
1899	43,111,404	13,943,000	5,267,000
1900	46,108,011	15,276,000	7,188,000

It will be seen that Great Britain is the largest exporter of coal in the world. Her exports of this commodity in 1900 were 46,108,011 long tons of 2,240 pounds, being three times the export of Germany, ranking second, with 15,276,000 tons, and over six times the export of the United States for the same period. The figures given for Great Britain do not include coal shipped for use of British steamers engaged in the foreign trade, but do include shipments of coke. Although the export figures of the United States are yet comparatively small, our coal area is many times greater than that of any of the coal exporting nations, and the growth in our own case has been much more rapid than is noted in other coal-exporting countries. Great Britain, for instance, in 1890 exported 30,142,839 tons, and in 1900 46,108,011 tons. The relative growth of coal export in the case of the United States for the same period, it will be seen, is much greater, being 1,933,000 in 1890 and 7,188,000 in 1900. These figures give to this country third position in rank in actual exportation.

The serious opposition to the tax to be levied by the British Government will in all probability cause a change in rate from one shilling per ton, as at first contemplated, to a levy of ad valorem duty. Recent speculation places these rates on a basis of 8 or 9 pence on inferior coal, running as high as 18 pence on the best Welsh product. Meanwhile the United States, with its increasing output and export, can look on complacently at the discomfiture of our good neighbor across the water.

BANKING INSTITUTIONS OF JAPAN.

Consul Lyon, at Hiogo, Japan, in a communication to the State Department, says there were altogether 2,364 banks of different organization in the empire on December 31st last, representing $253,249,936 in capital. The figures show an increase of thirty-three in the number of banks and $1,511,314 in their capital during the month.

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MACHINERY OF A BIG BANK.

There are a great number of facts regarding a banking institution such as the First National Bank of Chicago, with its capital of $5,000,000 and surplus of over $3,000,000, which rarely reach the public. The immense growth and development of the bank is not fully appreciated, even by the people who are familiar with its statements. As a popular measure of growth deposits probably come first. July 1, 1882, the deposits were $19,631,287; August 1, 1887, $23,015,061; July 12, 1892, $30,947,938; December 15, 1897, $37,622,903; February 5, 1901, $69,430,471. At these five selected dates the discounts were $10,379,550, $13,830,840, $18,512,388, $20,095,591 and $38,185,642 respectively. There are other and less frequently quoted statistics which give an excellent idea of the recent development of the bank. During last year the average number of items handled each day was 72,530. The total business of the year represented $6,615,302,000. The bank collected from 12,000 to 17,000 out-of-town items daily. The clearings of the First National Bank in 1900 were $1,312,475,594 as against total clearings of all Chicago banks of $6,799,535,598. The First National's share of the city's clearings for the year 1900 was 19 3-10 per cent, and for the last month of the year 21 3-10 per cent.

The average number of clerks employed in 1882 was ninety-five. In 1898 there had been an increase to an average of 222, and in 1900 to 315. At the beginning of 1901 there were 335 clerks employed by the bank. There are twelve "general men" whose experience and ability fits them for occupancy of any clerk's position during absence on account of vacation or illness.

There is a "Clerk's Savings' Association" for the benefit of clerks only, in which a good rate of interest is paid on deposits. The Bank Pension Fund provides annuities in case of death, disability or old age. One of the novel ideas developed in the bank is a large and well appointed dining room, in which lunch is served for all officers and employes with a daily change of bill, for which no charge is made, directly or indirectly.

The departmental organization of the bank is as follows, under the management as indicated: Legal department, O. Peckham, attorney; J. D. Woley, assistant attorney; auditing department, Frank O. Wetmore, auditor; bond and foreign exchange department, E. K. Boisot, manager; John E. Gardin, assistant manager; office organization, M. D. Witkowsky, chief clerk; W. H. Monroe, assistant; exchange department, city, E. S. Thomas; country, H. L. Kent; New York and wire transfers, F. I. Kent; department of general books, H. C. Street; credit department, Charles H. Newhall; discount department, E. J. Blossom; country department, H. W. Brough; city department, accounts of city depositors, W. R. Mogg; collection department, O. Kastrup; endorsing department, T. F. Aspden; bills of exchange department, A. W. Newton; in-mail and messenger department, F. F. Danks; out-mail department, W. A. Glasner; ladies' department, Otto Brodhay, teller; in-clearing house department, J. L. Tapson; out-clearing house department, C. V. Essroger; stationery department, T. F. Bliss; printing department, G. W. Cooke; country advices and individual vouchers, E. Cuthbert.

The tellers' department is divided as follows: Two paying tellers, with five assistants; eight receiving tellers, with eight assistants; one ladies' teller, with one assistant; one railroad teller, with two assistants; one draft teller, with one assistant; one note teller, with five assistants; one silver teller, with one assistant; one currency teller, with one assistant; one bond and foreign coin tell-

er, with one assistant; one express teller, with one assistant; one pass-book teller, with one assistant.

The officers of the First National Bank of Chicago are as follows: James B. Forgan, president; David R. Forgan, vice-president; George D. Boulton, vice-president; Richard J. Street, cashier; Holmes Hoge, assistant cashier; August Blum, assistant cashier; Frank E. Brown, assistant cashier; Charles N. Gillett, assistant cashier; Frank O. Wetmore, auditor; Emile K. Boisot, manager bond and foreign exchange department, and John E. Gardin, assistant manager bond and foreign exchange department.

AN AMERICAN BANK OF ENGLAND.

"The National City Bank's growth and stupendous strength furnish striking proof of rapid concentration of great monetary resources into a few hands," says *World's Work*. "When the new federal custom house is completed this bank will move into the old custom house, for which it will pay what amounts to a rent of $300,000 a year. The securing of this building is said to have been prompted by a sentiment upon which a vast ambition may be built. The old custom house is in appearance not unlike the Bank of England. The deposits as well as the loans and the discounts of the National City Bank already exceed those of the Bank of France, with ramifications in every corner of that country. Scarcely a day passes that its managers do not have submitted to them some sort of foreign proposition for borrowing money."

SOUND CURRENCY A QUARTERLY.

Sound Currency, which has heretofore been published as a monthly, comes out with its March number as a quarterly, in a new dress. The new form of publication is a distinct improvement. This issue contains a comprehensive article on the "Currency Question in the Philippines," by L. Carroll Root, an interesting description of the "Currency Legislation of the Fifty-sixth Congress," by Jules Guthridge and an article on the "Deposit and Clearing-House System in Austria-Hungary," by Parker Willis, Professor of Political Economy in Washington and Lee University. There is also a short note on the redemption of national bank notes. The periodical is published by the Reform Club, 52 William street, New York.

SMALL DENOMINATION NOTES WANTED.

Recently banks of New York and Philadelphia have made demands on the Treasury for United States notes and silver certificates of low denominations. This demand is unusual at this season of the year, and it has been feared that at the approach of the crop-moving season the demands then to be made, in addition to those now being made, will tax to the utmost the mechanical division of the Treasury Department, where the paper money of the Government is printed. The notes now demanded by the banks are being paid for in notes of larger denominations and in gold certificates, and the Treasurer of the United States has been endeavoring to strengthen as far as possible his supply of United States notes and silver certificates. He has also been endeavoring to make possible a fund of $15,000,000 in free silver dollars, against which there should be no certificates outstanding. This would be a larger fund than was available a year ago, but the reserve of United States notes is much less than it was at that time. On March 31st there were about $9,000,000 in silver dollars and silver certificates in the Treasury, and the fund of United States notes amounted to but little more than $10,000,000. The combined fund of silver dollars and silver certificates amounts now to about $15,400,000, but of United States notes there has been a decrease of more than $2,000,000. In these forms of reserves, therefore, there has been a gain of nearly $6,000,000.

No apprehension need be felt regarding the demand for small notes in the summer and fall for crop-moving purposes. The Bureau of Engraving and Printing at this time has a capacity for printing 61,000 sheets per day, and in an emergency 81,000 sheets could readily be produced and put into circulation. There is no doubt of the ability of the Government to provide a supply of all kinds of money to carry on the increasing business of the country.

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OBJECT TO DESIGN.

The Toronto Mail and Express is quoted as follows:

Uncle Sam is not usually partial to Canadian money, but our new four-dollar bill will have his best wishes for an enduring circulation. On its honest face it bears a flattering picture of the lock on his Sault canal. Being a personage who takes a dollars-and-cents view of things, he will perceive that this vignette on a Dominion note is something more than a delicate compliment to his progressiveness. It is indeed an offering of very substantial service to him. Our big neighbor knows well the value of a free advertisement, and where could he get a better one except in a first-class newspaper that goes into the homes of all the people? Our circulating medium, especially in the denominations that are most in demand, is a capital advertising medium. The American canal at Sault Ste. Marie is beautifully displayed on the considerable issue of four-dollar bills our finance department has just let loose. Who would travel by the Canadian canal after the Canadian government gave such a certificate as to the superiority of the American lock? It is true, our own canal is a grand work, one of the wonders of engineering science, but the government fancies the one on the other side of the river more. As these four-dollar notes pass from hand to hand, the wistful gaze of those who part with them will rest on the American lock—the gateway through which the government would direct their travels. Since they came into office the Canadian ministers have tried to forget their old disparaging language about our canals, and have lately spoken very favorable of these. But money talks. A picture of our Sault canal, or of some other great Canadian work or scene, should occupy the place given up to the American canal. This foreign canal lock depicted on our four-dollar bill is a humiliation to us. That picture is a record of blundering or something worse that will never be forgotten. Specimens of these four-dollar bills will be preserved wherever there is a collection of monetary curiosities. The people of Sault Ste. Marie are deeply offended at the government for its selection of the American canal as the object most worthy of depiction on its new issue.

NEW COUNTERFEIT $5 BANK NOTE.

John E. Wilkie, chief of the Secret Service Division, describes a new counterfeit $5 national bank note as follows:

The National Iron Bank of Morristown, N. J., series of 1882, check letter A, charter No. 1113, Tillman, register; Morgan, treasurer; portrait of Garfield; scalloped chocolate seal. The serial number of the note before me is T675948; bank No. 2673. This is a deceptive counterfeit printed on two pieces of paper between which silk fiber has been distributed. The face of the note apparently printed from an engraved plate is defective in detail when compared with the genuine. The word "cashier" abbreviated in the genuine to "Cash'r" appears in the counterfeit as "cash." In the counterfeit no fiber appears on the surface of the paper. The portrait of Garfield is flat. The border of the face of note is badly done, the small "V's" and "5's" being irregular, and where in the sections of the border in the genuine the lettering of the words "national currency" is first black on a white background and then white on a black background, the counterfeit inscriptions are all black on a white background, every alternate one being illegible. In some of these sections, owing to bad spacing, "currency" is spelled "currecy." The decorative dash under the words "Deposited with the Treasurer" over the small panel "United States" has been omitted in the counterfeit and the word "treasury" in "Register of the Treasury" is spelled "Treasurg." The back of the note is a dead chocolate in color instead of red-brown as in the genuine. In the quotation of the penalty clause lower back of note a number of words are misspelled notably "eagraving," "itas" for "this," "pussession," "aepr" for "paper," "feleny," "tive" for "five," "theusend" for "thousand," "imprisenment," and "exrceeding" for "exceeding." The figure 4 in the date 1864 in the penalty clause is reversed.

A. E. Martell & Co., 93 Broad street, Boston, Mass., put up all styles of printed bank forms in duplicating books for using with pen and ink, lead pencil or stylus. They have made a specialty of bank work for years, particularly in pen and ink duplicating books. Send them a sample of any bank form and they will submit price on same and will also mail samples of various forms if desired.

BANKS OF OKLAHOMA.

"The banks of Oklahoma are in splendid condition," says Frank J. Wikoff, territorial bank examiner. "The banks are full of money and are doing a good business in every town in the territory. Perhaps, the bankers are not loaning their money as they might wish, but for all that, this period, for banking, is ahead of any that Oklahoma has ever seen.

"There are many people coming to Oklahoma. It is very surprising to know of the numbers, and these people have money and are depositing it in the banks. There are other conditions, too, which help the banks. People who are borrowing money on their farms are placing it in the banks for use, and even if it is checked out it gets back again and will be kept in Oklahoma, or is sent out in the way of interest and later on in the payment of those mortgages. The money secured now is not for the payment of old mortgages and there is no demand for it other than to pay for land or for stock. etc.

"Nearly every day I get notices that a new bank is to be started. And coming right with the notices in the same mails are letters stating that certain towns in the territory need banks and asking for information where a banker can be found who will place a bank there for the people. There are many openings, and by this time a year hence, it is my impression that fifty new banks will have been chartered. There are many good banks in Oklahoma at the present, a hundred, I think, and they are in splendid condition."

The sixty-fifth annual meeting of stockholders of the Bank of British North America was held in London. The profits of the bank for the six months ended December 31, 1900, were £67,667. This included a balance of £9,812 carried forward. The sum of £25,000 was added to the reserve fund and £8,913 was carried forward to profit and loss account.

It is estimated that less than 1 per cent of national bank notes are lost. Whatever profit arises through their loss accrues to the government. Gold coins are received into the Treasury by weight, but distributed by face value, as the government never issues a light weight piece.

MISSOURI BANKERS' MEETING.

The eleventh annual meeting of the Missouri Bankers' Association will be held in St. Joseph, May 22d and 23d, at the Metropole. A great deal of interest is being manifested in this meeting. Among the prominent speakers to be heard will be Alva Trowbridge, president of the American Bankers' Association and of the Ninth National Bank of New York city. President W. C. Cornwell of the City National Bank, Buffalo, N. Y., who is chairman of the committee on education of the American Institute for Bank Clerks, will deliver an address pertaining to the education of the bank clerk. Another prominent speaker, who will be present is J. F. Thompson, president of the Seaboard National Bank of New York, whose subject has not been selected as yet.

WEST VIRGINIA BANKERS MEET.

The annual meeting of the West Virginia Bankers' Association will be held in Wheeling May 15th and 16th, and it promises to be one of the largest meetings in point of attendance ever held by the association. An effort is being made to have some banker of note make the principal address, and the meeting will be made so beneficial to all present that no banker in the state can afford to miss it.

ANNUAL MEETING AT DETROIT.

The executive committee of the National Association of Manufacturers has selected June 4th, 5th and 6th as the dates for holding the sixth annual convention of the association in Detroit, the time having been fixed after consultation with the citizens of Detroit, who are manifesting keen interest in the event and a purpose to make the convention a marked success, so far as it depends upon local interest and co-operation.

NORTH CAROLINA BANKERS MEET.

The fifth annual convention of the North Carolina Bankers' Association will be held at the Battery Park Hotel, Asheville, N. C., June 20th and 21st. Special rates to visitors of the convention have been granted by the Battery Park Hotel. Reduced railroad rates can always be obtained to Asheville.

EARLY BANKING IN IOWA.

In the current issue of the Annals of Iowa, published by the State Historical Department, is an interesting article by Major Hoyt Sherman on early banking in Iowa. No one could be better fitted to write upon the subject, as the major was most closely connected with the early financial institutions of the state. He came west and settled at Des Moines in 1848, where he has since resided. Admitted to the bar in 1849, he held the offices of school fund commissioner, clerk of the district court and postmaster, resigning from the latter position in 1853, and the next year becoming the head of the widely known bank of Hoyt Sherman & Co. When the law of 1858 went into effect Hoyt Sherman took a prominent part in organizing the old State Bank of Iowa, and was cashier of the first Des Moines branch.

Major Sherman relates that in the early 50's there were no Iowa banks of issue, and the circulating medium was of many varieties. In gold there were American coin, English sovereigns, French 20-franc pieces, and an occasional Spanish doubloon, while in silver there was the Spanish milled dollar and quarter, the Mexican dollar and the five franc piece of France. In paper most of the money was the notes of the State Bank of Ohio, the State Bank of Indiana, or the Bank of Missouri, all solid and well founded in public confidence. Facsimile illustrations of these paper bills are given in Major Sherman's article, together with a picture showing how the state bank bills were counterfeited. He tells a most interesting story of the days of "wild cat" money when this kind of worthless stuff formed the bulk of the circulation in Iowa for many years, and when the bank note reporter had to be called upon every time a bill was presented.

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INCREASE IN BANKING CAPITAL.

Since early in the year 1899 there have been almost a score of banks and banking institutions founded in Cleveland, O., which represent capital stock of almost $15,000,000. There are several others which are contemplated and some of the details of which have almost been completed. While the boom has covered a period of about two years, most of the new institutions are of much more recent origin. In the list of new banking concerns established during the past two years there are five national banks, seven savings banks, six trust companies. They are:

The Colonial National bank, capitalization $500,000, and soon to be increased to $2,000,000; the Coal and Iron National, capitalization $500,000; Century National, $500,000; Metropolitan, $500,000; Market National, $500,000; Bankers' National, $500,000; Western Reserve Trust company, $1,000,000; State Bank and Trust company, $300,000; Federal Trust company, $1,500,000; Prudential Trust and Savings company, $2,000,000; Peoples' Trust company, $500,000; Dollar Savings bank, $50,000; Perry Savings and Banking company, $50,000; Clark Avenue Savings and Banking company, $50,000; Union Bank and Savings company, $100,000; Windemere Savings and Banking company, $50,000; Rock River Savings and Banking company, $50,000; Genesee Savings and Banking company, $25,000.

FOREIGN EXCHANGE.

The new book, "Foreign Exchange," published by W. K. Brooks, 78 Monroe street, Chicago, has been generally adopted by the leading banks throughout the United States for foreign exchange transactions. The conversion tables are so complete for every kind of foreign money and the explanations so comprehensive, the handling of foreign exchange transactions is made as simple as A B C. We note among the users of this book such leading foreign exchange bankers as Brown Bros. & Co., Knauth, Nachod & Kuhne, August Belmont & Co., Simon Borg & Co., Winslow Lanier & Co., Cuyler, Morgan & Co., Kountze Bros., N. W. Harris & Co., Ladenburg, Thallman & Co., and many others in New York, besides nearly all the leading banks throughout the United States.

The price of the book is $5.50 in cloth and $10 in leather binding, and will be sent to any banker for inspection.

INFORMATION FOR BOND BUYERS.

AIKEN, S. C.—The city of Aiken will issue $30,000 in 4 per cent bonds for improvements and to fund a floating indebtedness.

ALLENTOWN, PA.—Allentown is discussing the question of issuing $90,000 improvement bonds.

ANNAPOLIS, MD.—The city council of Annapolis has decided to sell $72,000 in bonds on May 28th.

AMESBURY, MASS.—At town meeting in Amesbury it was voted to petition the legislature for authority to issue bonds to the amount of $100,000 for thirty years.

ASHLAND, WIS.—On May 15th, $25,000 worth of bonds will be sold in denominations of $500, bearing 5 per cent interest.

ATLANTA, GA.—The issue of $200,000 of recently authorized bonds for the improvement of Atlanta's water works will soon be advertised and sold. The bonds will bear 3½ per cent interest and run thirty years.

BALATON, MINN.—The school district in which the village of Balaton is located voted to bond the district for $10,000 to erect a new school house.

BALTIMORE, MD.—The city of Baltimore will vote on the question of issuing $12,000,000 in city stock to provide for a sewer system.

BATAVIA, OHIO.—This city voted an additional bond issue of $5,000 to take up indebtedness for its new waterworks and electric light plant.

BAYARD, NEB.—This city will advertise for bids for a new school house, bonds having been voted for that purpose.

BELLAIRE, OHIO.—The proposition to issue $25,000 of bonds to build school houses was carried by the Bellaire voters at the recent election.

BELLEFONTAINE, OHIO.—Bids will be received for the purchase of ten bonds of the city of Bellefontaine, each being for the sum of $1,250 and bearing 5 per cent interest.

BELKNAP, IOWA.—The city of Belknap has bonded itself to erect a $2,000 school house.

BENWOOD, W. VA.—An election is to be held in Benwood to decide whether the town shall float $30,000 bonds for the erection of two new schools.

BETHLEHEM, PA.—West Bethlehem borough council has authorized the issuance of $4,500 worth of bonds for street improvements.

BILLINGS, MONT.—Billings has voted to issue $35,000 in bonds to build a new school house.

BILOXI, MISS.—The city council has adopted an ordinance authorizing the issue of bonds to the extent of $3,000 to take up other bonds now overdue.

BLACKWELL, OKLA.—Blackwell is to hold an election to vote $15,000 in bonds to build a new school house and $5,000 to sink an artesian well.

BIRMINGHAM, ALA.—The authorities of Shelby county have advertised the sale of $30,000 of county bonds to raise funds to build a court house and jail at Calera.

BOISE, IDAHO.—The city council has passed an ordinance providing for the issuance of $120,000 of bonds for the purchase or installation of water works.

BRIDGEPORT, CONN.—Bridgeport has authority to issue $135,000 bridge bonds.

BRISTOL, TENN.—The city council has voted for a $15,000 bond issue to be devoted to paving.

BROOKINGS, S. D.—Brookings has voted to bond itself for water works.

BUTLER, MO.—Butler has voted to issue $10,000 in bonds for an electric light plant.

CAMDEN, OHIO.—Camden will bond itself for $7,000 to furnish bonus for a factory.

CANTON, OHIO.—Canton is to have a special election May 10th to vote on the question of bonding the city for $100,000 for park purposes.

CARBONDALE, PA.—This city proposes the issuance of $145,000 bonds for a municipal water works system.

CEDARTOWN, GA.—Cedartown has voted on the proposition to issue bonds for a new city hall.

CENTERVILLE, IOWA.—This city has bonded itself for $25,000 to construct a water works system.

CHATTANOOGA, TENN.—This city will sell $100,000 in bonds in a few months.

CHATHAM, N. J.—Chatham is to vote May 14th on the question of issuing $15,000 electric light bonds.

CHICAGO, ILL.—The Evanston city council has adopted a resolution providing for the purchase of a site for the proposed $100,000 library building which was offered the city a year ago by Charles F. Grey. The cost of the ground is not to exceed $45,000. Bonds will be issued, payable within fifteen years.

CHIPLEY, FLA.—An election will be held at this place for the purpose of bonding the town in the sum of $10,000, with which to make improvements.

CINCINNATI, OHIO.—The county commissioners have passed resolutions to issue $10,000 bonds to build the new bridge over Millcreek between Lockland and Reading.

CLEBURNE, TEX.—In the city election the citizens voted to issue $10,000 worth of bonds.

CLEVELAND, OHIO.—Bonds in the sum of $4,000 will be issued by the trustees of Warrensville township to build a town hall.

CLEVELAND, TENN.—The county will issue $85,000 in bonds for completion of pike roads now under construction and for building several new roads.

COLLIERVILLE, TENN.—The town of Collierville is desirous of issuing bonds for improvements if it secures authority from the legislature.

COLUMBUS, OHIO.—An ordinance has been introduced recently into the common council of Columbus to provide for a bond issue of $132,000 for a municipal electric lighting plant.

CORNING, IOWA.—Corning has voted $5,000 additional bonds, which makes $12,000, to purchase a new school site and high school building.

CROMWELL, CONN.—Cromwell has legislative authority for the issuance of bonds.

CULLMAN, ALA.—C. Henckel may be addressed relative to an issue of $150,000 in bonds offered for sale by Cullman county for road improvements.

DENTON, TEX.—At an election it was voted to issue $12,500 in bonds to repair and enlarge the Central school building.

DETROIT, MICH.—The water board has asked the common council and board of estimates to concur in its resolution to issue $50,000 bonds, that being the balance of the limit of bonded indebtedness allowed to the board under the construction law of 1873 which permitted $1,000,000 bonds altogether for purposes of construction and extension of service.

DULUTH, MINN.—Bids will be received for the purchase of $50,000 of bonds to run thirty years and bear 4 per cent interest.

DUNN, N. C.—The citizens of Dunn will vote on issue of $35,000 of bonds for public improvements.

DUQUESNE, PA.—A proposition for the issuance of $80,000 worth of bonds for public school purposes will soon be submitted to the voters of Duquesne.

EAST GRAND FORKS, MINN.—At recent election at this place it was voted to issue $15,000 in bonds for water works and an electric light plant.

EAST LAKE, ALA.—The town of East Lake will receive bids for an issue of $18,000 in 6 per cent bonds for improvements.

EAST NEWARK, N. J.—East Newark will sell $56,000 4 per cent 20-year street improvement bonds.

ELGIN, ILL.—The school board of Elgin contemplates the issuance of $40,000 in bonds for a high school building.

ELMO, MO.—The citizens of this place carried the proposition to issue bonds and build a new school house.

ENSLEY, ALA.—The town of Ensley will issue $10,000 in bonds for improvements.

FALMOUTH, MASS.—Falmouth is about to issue $150,000 worth of bonds.

FARMINGTON, MO.—The proposition to issue $10,000 worth of bonds to build a new public school house at Farmington carried.

FARMVILLE, VA.—The town council of Farmville has decided to issue $15,000 in refunding bonds.

FORT EDWARD, N. Y.—This city has legislative authority for the issuance of $18,000 bonds.

FT. MYERS, FLA.—The question of issuing $200,000 in bonds for construction of system of water works will soon be voted upon.

FRANKLIN, N. J.—Franklin has voted to issue $10,000 school bonds.

GALLATIN, TENN.—The legislature has passed a bill authorizing the issuance of bonds for the construction of an electric light plant.

GENEVA, OHIO.—Geneva will vote on issuing $25,000 more bonds for lighting plant.

GLENWOOD SPRINGS, COLO.—The board of trustees have adopted an ordinance providing for the issuing of $30,000 worth of bonds for the construction of an electric light plant.

GLIDDEN, IOWA.—The citizens of this place have voted bonds for water works.

GLOUSTER, OHIO.—The city council will submit to the voters of the corporation a proposition to issue bonds to the amount of $8,000 for the purpose of paying off its present indebtedness and extending the waterworks system.

GOLDSBORO, N. C.—The graded school bond issue has been approved.

GONZALES, TEX.—At an election held here it was voted to issue $30,000 for bridges.

GRANITE FALLS, MINN.—Granite Falls voted bonds of $6,000 for the purpose of extending the water mains and improving the electric light plant.

GREENFIELD, OHIO.—Bids will be received for the purchase of thirty-eight coupon bonds of the school district in denominations of $500, bearing 4 per cent interest per annum.

GREENPOINT, N. Y.—Greenpoint has voted to issue $12,000 electric light extension bonds.

GREENVILLE, GA.—Greenville has voted to issue $75,000 public improvement bonds.

GREENVILLE, N. J.—Greenville will soon advertise for bids for $182,000 school bonds and $48,000 temporary loan certificates.

GREENVILLE, N. C.—At election held here Tuesday it was voted to issue $75,000 improvement bonds.

HALIFAX, N. C.—The issue of $8,000 in 6 per cent bonds of Halifax county is to be sold.

HALLETTSVILLE, TEX.—At a meeting of the board of school directors of the city of Hallettsville it was decided to issue $16,500 4½ per cent interest 25-year bonds for the purpose of erecting a new school building.

HARRIMAN, TENN.—The Roane county court in quarterly session has voted $100,000 in twenty-year 4 per cent bonds to fund the county's outstanding indebtedness for pikes, bridges, etc.

HARTFORD, CONN.—This city is about to advertise for proposals for $120,000 30-year school bonds.

HAZLEHURST, MISS.—The county will issue $50,000 of bonds for erection of its jail and courthouse.

HEBRON, NEB.—The county commissioners have called a special election for voting on the proposition of issuing $55,000 in bonds for the erection of a court house.

HEPPNER, ORE.—Heppner will refund $5,000 of its indebtedness.

HOLLAND, MICH.—The city of Holland has voted $50,000 park bonds.

HOMESTEAD, PA.—Citizens of East Homestead, recently incorporated, are contemplating an issue of bonds for purpose of improving streets.

HOPKINSVILLE, KY.—Bids will be received by the county commissioners at Hopkinsville for an issue of $75,000 in 5 per cent bonds of Christian county.

HOPKINTON, IOWA.—The citizens of Hopkinton will vote upon the question of issuing bonds to build a system of water works.

HOUSTON, TEX.—It has been voted to issue $300,000 in bonds for permanent street improvements, $240,000 for street paving and $60,000 for sewers.

HOWARD, S. D.—It has been voted to issue $10,000 in bonds for purpose of erecting water works.

HOWELL, MICH.—The citizens of this place have voted to bond the village for $15,000 for an electric light plant.

INDEPENDENCE, MO.—An election will be held to vote on the question of issuing $30,000 in bonds to build an electric light plant.

INDEPENDENCE, ORE.—Independence will issue $8,000 worth of bonds.

IOLA, KAS.—Iola will vote on a proposition to issue $50,000 bonds to build a court house.

IOWA CITY, IOWA.—The State University of Iowa will ask the next legislature of the state of Iowa for an appropriation of $200,000 for a new building for the college of medicine of the university.

IRVINGTON, N. Y.—Irvington has voted to issue $12,000 from town hall bonds.

IUKA, MISS.—Arrangements are being made to hold an election in Iuka to decide upon the question of issuing $10,000 in 6 per cent improvement bonds.

JACKSON, MISS.—Alexander & Alexander, attorneys for Simpson county, are preparing an issue of $25,000 court house and jail bonds bearing 6 per cent interest. Hinds county is inviting proposals for $75,000 5 per cent court house bonds.

JERSEY CITY, N. J.—This city is arranging to issue $1,000,000 worth of bonds for sewers, court house and schools.

JOPLIN, MO.—At a special election it was voted to issue $25,000 in bonds to erect additional school buildings.

KINGFISHER, OKLA.—An ordinance authorizing the issuance and delivery of $10,000 of water extension bonds was passed.

KISSIMMEE, FLA.—Kissimmee has called for an election to vote on bonding the town for $5,000 to purchase the electric light plant just established.

LANARK, ILL.—The city council of Lanark passed a resolution submitting to the vote of the people the proposition to issue bonds not to exceed $1,000 for erecting a city hall.

LANCASTER, N. Y.—The city of Lancaster has voted to issue $40,000 school bonds.

LAREDO, TEX.—The commissioners' court of Webb county has ordered a special election by the taxpayers to satisfy the issuance of $25,000 in bonds to build a new jail.

LATROBE, PA.—The borough council has authorized an election in June on a proposition to increase the municipal indebtedness from $45,000 to $60,000.

LAUREL, MISS.—The city will issue $30,000 bonds for construction of its proposed water works.

LEON, IOWA.—Leon has voted to issue bonds to the amount of $4,000 for securing a water supply.

LESTERSHIRE, N. Y.—The Lestershire union school district has voted to issue $10,000 building bonds.

LEWES, DEL.—Lewes has voted to issue $50,000 in bonds to build water works, electric light plant and sewers.

LINCOLN, NEB.—Lincoln has voted to issue bonds for building an electric light plant.

LONGMONT, COL.—At election here it was voted to bond the town for $121,000.

LORAIN, OHIO.—The city council voted to issue $6,500 worth of sewer bonds.

LOS GATOS, CAL.—Los Gatos is considering the advisability of issuing bonds for sewers, park and city hall purposes.

LUMPKIN, GA.—At a recent election it was voted to issue $10,000 in bonds for water works.

MADISONVILLE, TENN.—The town of Madisonville will probably place on the market $20,000 worth of improvement bonds if a vote is cast favorably relative to the proposition.

MALDEN, MASS.—The Malden aldermen have passed orders providing for the borrowing of $27,000.

MAMARONECK, N. Y.—This city will issue $7,500 3¾ per cent street improvement bonds.

FARMINGTON, MO.—The proposition to issue $10,000 worth of bonds to build a new public school house at Farmington carried.

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MALDEN, MASS.—The Malden aldermen have passed orders providing for the borrowing of $27,000.

MAMARONECK, N. Y.—This city will issue $7,500 3¾ per cent street improvement bonds.

MANISTIQUE, MICH.—On May 27th a special election will be held for the purpose of voting on the question of bonding the county in the sum of $20,000, the money to be used in the construction of court house.

MANSFIELD, OHIO.—The citizens of Mansfield will vote on the proposition to bond the town for $65,000 for a street lighting plant.

MEMPHIS, TENN.—An ordinance has passed providing for the issue of $250,000 park bonds by the city of Memphis.

MERRILL, WIS.—This city has recently voted ordinance bonding the city for $40,000 for a new high school building and $12,000 for bridges.

MILACA, MINN.—Bids will be received for the sale of $15,000 school district bonds of independent school district of Milaca, of denomination of $1,000, bearing 4½ per cent interest.

MILFORD, OHIO.—An election will be held to vote on question of issuing $25,000 worth of bonds for a water works system.

MILLEDGEVILLE, OHIO.—Sealed proposals will be received at the office of the village clerk of Milledgeville, Ohio, for the purchase of ten street revenue bonds of said village, each being for the sum of $150 and one due each year March 1st, from 1902 to 1911.

MILWAUKEE, WIS.—Bids will be received for the purchase of $460,000 worth of municipal bonds.

MINNEAPOLIS, MINN.—At the request of the city council authority was given to issue bonds to the amount of $150,000 to create a paving revolving fund which will permit work to be done in anticipation of the payment of special assessments.

MITCHELL, S. D.—It has been voted to issue $10,000 in bonds to build a new city hall.

MONTPELIER, MICH.—The citizens of this place have voted to issue bonds for improving the electric light plant.

MONTPELIER, OHIO.—The citizens of this place have decided to issue bonds for $6,000 for increasing the water and light capacity.

MOORESTOWN, N. J.—A petition is in circulation in Moorestown to bond the town for $30,000 for the construction of a sewerage system.

MORGANTOWN, W. VA.—Monongalia county will vote on the issuance of $150,000 in bonds for macadamizing its roads.

MOUNDSVILLE, W. VA.—Benwood independent school district will vote on a proposition to issue $30,000 bonds for the erection of two new school buildings.

MT. PLEASANT, MICH.—It is proposed to bond the city for $10,000 to build a trunk line or main sewer.

MT. VERNON, ILL.—The Mt. Vernon school board has called a special election to vote on the proposition of issuing $6,000 in bonds for the purpose of rebuilding the south side school house.

NATCHEZ, MISS.—Adams county, Mississippi, will issue $80,000 in 4 per cent refunding bonds.

NEW HANOVER, N. C.—This place will vote upon the question of the issuance of $50,000 bonds for road improvements about May 15th.

NEW LONDON, CONN.—This city has voted to issue $250,000 water bonds.

NEW MARKET, IOWA.—The proposition to bond the district for $75,000 for the purpose of erecting a new school house was carried at the election.

NEW MATAMORAS, OHIO.—This city will bond itself in $10,000 for a water works plant.

NEW ULM, MINN.—At the city election a proposition to issue bonds to the amount of $30,000 for the installation of a lighting plant to be owned and controlled entirely by the city carried.

NEW YORK, N. Y.—For the construction of Blackwell's Island bridge the board of estimate voted a bond issue of $5,500,000.

NORTH BEND, NEB.—The citizens of this place have decided to refund their bonded indebtedness at a lower rate of interest. The debt is $6,000. Of this $2,000 will be paid off and new bonds issued for the remainder.

O'FALLON, ILL.—At a special election the proposition to issue $8,800 school building bonds was carried.

ONTONAGON, MICH.—This city will be bonded in the sum of $10,500 to pay for the new school building.

OREGON CITY, ORE.—The city council has ordered the recorder to advertise for bids for $30,000 in 5 per cent bonds to run 20 years.

OWOSSO, MICH.—An election will be held to vote on the question of issuing $50,000 paving bonds.

OXFORD, MISS.—The issue of $20,000 in 6 per cent improvement bonds of Oxford will be placed on the market.

PAINESVILLE, OHIO.—The proposition to issue bonds for $7,500 to erect a school house at Kirtland carried.

PENSACOLA, FLA.—Pensacola seeks legislative authority for the issuance of $1,000,000 bonds for the retirement of outstanding issues and for various local improvements.

PERTH AMBOY, N. J.—This place is arranging to issue $10,000 4 per cent 2-year reservoir bonds.

PHOENIX CITY, ALA.—Bids will be received for the purchase of $25,000 in bonds of Phoenix City.

PHOENIX, GA.—Phoenix has asked legislative authority to issue $25,000 bonds for water works construction.

PLATTSBURG, MO.—Clinton county, Missouri, will probably issue $7,000 in 6 per cent bonds for various purposes.

PORT HURON, MICH.—The board of estimates has passed a resolution authorizing the issuance of $100,000 of bonds for canal construction.

PORTLAND, ORE.—An ordinance authorizing the issuance of 4 per cent bonds for the refunding of $56,500 of 6 per cent bonds assumed by the city at the time of the consolidation of Portland, East Portland and Albina and which now fall due, was passed.

PRESTON, MINN.—The proposition to issue $7,000 bonds for the erection of a new high school building in Preston carried.

READING, MASS.—Reading will bond itself in $75,000 for water works improvements.

RHINEBECK, N. Y.—Rhinebeck sells $5,000 worth of school bonds on May 16th.

ROANOKE, ALA.—Bids will be received for the issue of $35,000 in 5 per cent bonds of the town of Roanoke.

ROCKY MOUNT, N. C.—The town of Rocky Mount has voted in favor of the issue of $55,000 in improvement bonds.

ROME, N. Y.—This city seeks legislative authority for the issuance of street improvement bonds.

ROSEDALE, MISS.—An election will be held to vote on the issuance of $15,000 in bonds for water works.

RUSHVILLE, IND.—The Rushville school board has asked the city council to issue bonds for a new school house to cost $40,000.

RUSSELLVILLE, ALA.—The board of mayor and aldermen met and called in the $12,500 school bond issue and ordered bonds to be issued to the amount of $7,000.

RUSSELLVILLE, KY.—The issue of $200,000 in bonds which Logan county proposes to place on the market is to bear 4 per cent interest and is for refunding purposes.

RUTLAND, VT.—Rutland will issue $5,000 water bonds soon.

SABETHA, KAS.—At a special election held at this place it was voted to issue bonds in the sum of $15,000 for an electric light system.

SACRAMENTO, CAL.—The electors of Sacramento will soon be called on to vote on the issue of bonds for the erection of a $250,000 city hall and a $100,000 high school building.

SAG HARBOR, L. I., (N. Y.)—A proposition to bond the village for the purchase of a new steam fire engine in the sum of $4,500 will be submitted at the spring election.

SALAMANCA, N. Y.—Salamanca has voted to issue $25,000 in bonds for brick sidewalks.

SALINA, KAN.—The Salina City Council has decided to issue $11,000 of improvement bonds for sewer construction.

SAN DIEGO, CAL.—At an election held here it was voted to issue $600,000 in bonds for the purpose of purchasing the distributing plans of the two water companies, which are now doing business here.

SANDY HILL, N. Y.—Sandy Hill, Potter and East Newark, N. Y., are planning to issue bonds in the near future.

SAN JOSE, CAL.—San Jose is debating the question of issuing $60,000 in bonds for an electric light plant.

SAN LORENZO, CAL.—The citizens of this place voted to issue $12,000 in bonds to build new school house.

SAUGATUCK, MICH.—The electors of this county will vote on the proposition to raise $6,000 for the purpose of building a new jail.

SAULT STE MARIE, MICH.—The $50,000 school bonds recently voted will be sold May 16th.

SAYBROOK, ILL.—The finance committee of the board of supervisors reported in favor of issuing bonds in denominations of $1,000 each, in three blocks as follows: $192,000 May 1, 1901; $136,000 Nov. 1, 1901, and $72,000 May 1, 1902.

SENECA FALLS, N. Y.—It was resolved to bond the village for $10,000.

SEAFORD, DEL.—In the election at Seaford it was decided to bond the town to build water works and an electric light plant.

SEYMOUR, IND.—The ordinance to bond the city for $16,000 for purposes of erecting a city building has been passed.

SHARPSBURG, PA.—It has been voted to issue $30,000 worth of bonds for water and electric light improvements.

SHELBYVILLE, ILL.—Coles County will vote on issuing 4 per cent bonds to pay off their indebtedness of $167,529 at the town election.

SHEPHERDSTOWN, W. VA.—This city will vote on a bond issue for electric lighting purposes.

SHERMAN, TEX.—The city of Sherman has voted in favor of issuing $80,000 in 4½ per cent bonds for improvements.

SHREVEPORT, LA.—T. F. Bell at Shreveport may be addressed relative to the issue of $100,000 of Caddo levee district bonds.

SMITHTOWN, N. Y.—This city invites proposals for $18,000 3½ per cent serial refunding bonds.

SOMERVILLE, TENN.—Bonds are to be issued for building a water works system.

SOUTH MORGANTOWN, W. VA.—The town will receive bids for an issue of $9,900 in 5 per cent improvement bonds.

SOUTH SOLON, OHIO.—South Solon will vote on question of bonding the village for $3,000 for street improvements.

SPARKS, GA.—The city will issue $5,000 of bonds for a school building.

SPOKANE, WASH.—An election will be held to vote on the issuance of $300,000 water works bonds.

SPRINGFIELD, MO.—At the special election the proposition to issue bonds to the amount of $35,000 was carried.

SPRINGFIELD, MASS.—The sewer committee has decided to ask for an appropriation of $40,000, which is $10,000 more than last year's appropriation. Bonds were issued last year to the extent of $142,000, and this year an issue of $65,000 may be required.

STANLEY, WIS.—An election will be held May 14th to vote on the question of issuing $15,000 in bonds for improvement purposes.

STARKE, FLA.—An election was held at this place last week to authorize the issuance of bonds of $14,000 for waterworks and $4,000 for an electric lighting plant, all to be owned and operated by the municipality.

ST. JAMES, MINN.—The board of education has issued a call for an election to vote on the proposition of issuing $10,000 more in bonds for building purposes.

ST. JOSEPH, MICH.—Citizens of St. Joseph voted to bond the city for $12,000 for the purpose of establishing a municipal electric lighting plant.

ST. JOSEPH, MO.—At a special election it was voted to issue $150,000 bonds for the erection of school buildings and additions.

ST. LOUIS, MICH.—The citizens of St. Louis have voted to issue $7,000 in bonds to build water works.

ST. LOUIS, MO.—At the next election St. Louis citizens will vote on the question of bonding the city to the extent of $7,000 for electric light extension and water works improvements.

STOCKTON, CAL.—Stockton will vote on issuing bonds for the erection of a $150,000 high school building.

STREATOR, ILL.—The high school board of education will hold a special election to vote on proposition to issue $3,000 in bonds for high school building addition.

SUFFOLK, VA.—Suffolk will issue $15,000 in 4 per cent bonds for improvements.

SULLIVAN, IND.—The bill in the Legislature empowering the school board to issue bonds in excess of the 2 per cent limit for school purposes passed.

SYLACAUGA, ALA.—The city will issue bonds to erect a water works plant.

SYRACUSE, N. Y.—The high school commissioners ask the council to reauthorize an issue of bonds for the construction of the high school. The call is for an issue of $315,000 of bonds.

TABLE ROCK, NEB.—At the school board election on the proposition of bonding the school district for the issuance of $11,500 bonds to build a new school house it was carried.

TABOR, IOWA.—Tabor has voted to issue bonds for $15,000 for the erection of a new school house.

TARBORO, N. C.—Bids will be received for the purchase of $14,000 in refunding bonds.

TAZEWELL, TENN.—The state legislature has given authority to issue $75,000 in road bonds to Claiborne county.

THORNTON, TEX.—At an election held in this city it was voted to issue bonds to build a new school house.

THREE RIVERS, MICH.—Three Rivers has voted to issue bonds in the sum of $5,000 for public improvements.

TOPEKA, KAN.—The question of issuing $70,000 of bonds for the Santa Fe shops is to be decided on by an election.

TRENTON, O.—The village has been authorized by the county commissioners to vote on a bond issue for the erection of a new public hall for municipal purposes.

TRIPP, S. DAK.—At the approaching election the voters will vote on the question of issuing bonds in the sum of $8,000 for the construction of a new school building.

TROY, N. Y.—Mayor Mitchell has received a bill from the legislature authorizing the city to issue bonds to the amount of $50,000 for the payment of the indebtedness of the school board.

TULLAHOMA, TENN.—The question of issuing bonds for the purpose of putting in a system of electric lights is being discussed.

TULLY, N. Y.—The town voted to issue $15,000 school house bonds.

TWO RIVERS, WIS.—The citizens have voted favorably on the question of issuing bonds in the sum of $20,000 for the electric light and water works plant.

UPPER SANDUSKY, O.—This city has voted to bond itself for $30,000 which is to be used to meet the expense of locating a stove factory.

UTICA, N. Y.—Utica has authority to issue $10,000 police and fire bonds.

VASSAR, MICH.—The proposition to bond for electric lights was carried.

VAN WERT, O.—The trustees of Pleasant township, Van Wert County, Ohio, invites sealed proposals for the purchase of 120 bonds of Pleasant Pike district of said township, in denominations of $500 each, to the amount of $60,000, to mature at different times; and for 60 bonds of Pleasant Pike district in denominations of $500 each to the amount of $30,000.

VISALIA, CAL.—An election will be called to vote on a proposition to issue $80,000 bonds for a sewerage system.

WACO, TEX.—The city will hold an election April 9th to decide the issue of $400,000 of bonds for improvements.

WALDEN, N. Y.—The village will sell $13,000 bonds for water works improvements.

WALLACE, IDAHO.—The proposition to issue $12,000 in bonds to build a new school house was approved at the recent election.

WARREN, MASS.—Warren has been authorized by the legislature to issue bonds for $30,000.

WARREN, PA.—The borough of Warren has decided to increase the bonded indebtedness $25,000 for the purpose of paving Pennsylvania avenue.

WARWICK, R. I.—This city invites bids for $300,000 3 per cent 30-year bonds.

WASHINGTON, MO.—At a school meeting Tuesday the voters decided to issue bonds to the amount of $2,000 for a new school house.

WASHINGTON, PA.—East Washington has voted to issue $20,000 worth of bonds for sewer purposes.

WATERBURY, CONN.—Waterbury has authority to issue $100,000 3½ per cent 20-year storm sewer bonds; $125,000 3½ per cent 20-year water bonds and $310,000 3½ per cent 20-year school bonds.

WATERTOWN, N. Y.—At a special election it was voted to issue $10,000 of bonds for erecting a new high school building.

WATKINS, N. Y.—Watkins has asked legislative authority to issue $20,000 in bonds for a water works system.

WAVERLY, OHIO.—Bids will be received for the purchase of a series of thirty-one bonds of $500 each to be known as refunding bonds, bearing interest at 5 per cent per annum.

WAYNESVILLE, N. C.—F. W. Miller, treasurer, may be addressed relative to the issue of $15,000 in 5 per cent bonds to be sold by the town of Waynesville.

WEATHERFORD, TEX.—The city of Weatherford has voted in favor of issuing $45,000 in 4 per cent bonds for improvements.

WEISER, IDAHO.—This city will vote bonds in the sum of $60,000 for the purpose of installing an electric lighting, water and sewerage system. The citizens voted $45,000 bonds some months ago, but that sum would not do the work.

WELLSVILLE, O.—The City Council of Wellsville decided to advertise for bids for water works bonds.

WEST BETHLEHEM, PA.—The town council has authorized the issuance of $4,500 bonds for street improvements.

WEST BRANCH, MICH.—West Branch will vote on a proposition to bond itself for $2,000 for water works.

WESTFIELD, ILL.—The question of issuing bonds for the purpose of building a new and larger school house will probably be considered at the spring election.

WEST WASHINGTON, PA.—An election will be held to vote on a proposition to issue $20,000 in bonds for a chemical sewerage disposal plant.

WHITE PLAINS, N. Y.—The board of trustees has ordered a $100,000 bond issue for the purpose of macadamizing the village streets.

WILLIAMSBURG, VA.—The city council of Williamsburg will on May 16th vote on issuing $30,000 in bonds for city water works.

WILLIAMSON, W. VA.—The city of Williamson will issue $25,000 bonds for the erection of a court house.

WILLOUGHBY, OHIO.—Bonds to the amount of $10,000 have been issued for street paving.

WILMINGTON, DEL.—At a meeting of the city council last evening an ordinance to issue $50,000 in bonds for city purposes was passed.

WILSON, N. C.—Bids will be received for the issue of $15,000 improvement bonds of Wilson county.

WINCHESTER, TENN.—C. F. Gattis at Winchester will receive bids for an issue of $30,000 in 5 per cent improvement bonds to be sold by that town.

WINONA, MINN.—It has been found that the bill authorizing the Winona City Council to issue bonds for an electric lighting plant is illegal and another one will have to be presented in the Legislature.

WISNER, NEB.—At a special election it was voted to issue $3,500 in bonds to extend the water works system.

WORCESTER, MASS.—Worcester is planning for an issue of $100,000 sewer bonds.

WOODBINE, IOWA.—An election has been called in Woodbine for the purpose of voting $10,000 bonds to erect a city lighting plant.

WOODSTOCK, MINN.—Independent School District No. 33, of Woodstock, offers for sale $6,000 of bonds, each for $100 and bearing 5 per cent interest.

WOODSTOCK, VA.—The county of Rockingham has refunded her $90,000 6 per cent debt in bonds, bearing 4 per cent interest.

WYLAM, ALA.—The city of Wylam will hold an election in a short time to determine the matter of issuing $5,000 worth of bonds with which to erect a new school building.

WYTHEVILLE, VA.—The board of supervisors of this county has voted to issue $40,000 of 4 per cent bonds to pay for the new court house.

XENIA, OHIO.—An election will be held to vote on the question of issuing bonds to the amount of $4,500.

YONKERS, N. Y.—Yonkers has authority to issue $20,000 park bonds.

GO THIS TIME, SURE.

The low rates that will prevail in connection with the Epworth League convention at San Francisco will afford an unusual opportunity for eastern people to visit the Pacific coast, going one route returning via another.

The convention dates are July 18th to 21st, and the sale of tickets begins early in July. The round trip rates are remarkably low and are particularly noteworthy because they permit one to return via the Shasta—North Pacific route and visit Portland, Tacoma, Seattle, Puget Sound, Spokane, Helena, Butte, Duluth, Minneapolis, Superior St. Paul, and en route, making the tour of the wonderful Yellowstone Park.

This last, especially, is the chance of a lifetime. Yellowstone Park is the marvel of the world. Added to this the privilege of seeing the New Northwest, Oregon, Washington, Idaho, Montana, North Dakota and Minnesota—and the long limits on these tickets allow all of this—make this chance one to be seized.

Send Chas. S. Fee, St. Paul, Minn., six cents and he will send you an Epworth Folder and a finely illustrated tourist book, Wonderland 1099, both of which will give you some very instructive reading regarding the Northwest and Yellowstone Park. The Sacramento and Columbia rivers, Puget Sound, Mounts Shasta, Adams, Hood, Rainier, etc., and other features of the Northwest, historical and scenic, are described in these pamphlets. Send for them anyhow.

Write to C. A. Mathews, D. P. A., Chicago, for rates, etc., or address Chas. S. Fee, St. Paul, Minn.

MORE PROGRESS.

Rubber experts pronounce the improved process employed by the Goodyear Tire and Rubber Company of Akron, Ohio, in making their "Imperial" Pure Fine Para Rubber Bands, one of the achievements of the century. The complete nature of the process is kept secret for business reasons, but it is said to work successfully with the finest grades of rubber only. The bands produced are declared to be thoroughly satisfactory, and the nearest yet to absolute perfection in such goods. This means much to buyers of rubber bands who have been compelled to complain of the inferior quality of those so generally sold heretofore. The "Imperial" Bands are guaranteed without any reservations, and a unique card showing samples of the goods, facsimile of label and reprint of guaranty slip may be secured by addressing the manufacturers—The Goodyear Tire and Rubber Co., East Akron Station, Akron, Ohio.

The Northeast Bankers' Association of Nebraska held its fourth annual convention at Norfolk. Officers were elected as follows: President, E. R. Gurney, president of the Merchants' State Bank, Winside; vice-president, John Eberly, cashier of the Citizens' Bank, Stanton; secretary, F. G. Hoffman, cashier Randolph State Bank, Randolph; treasurer, E. T. Rice, cashier Citizens' Bank, Bancroft. The next meeting will be held at Randolph. The association will become Group 4 of the state organization.

The abstract of the condition of the national banks of Kansas, at the close of business of February 5th, as reported to the Controller of the Currency, shows the average reserve to have been 38.78 per cent, against 37.83 per cent on December 13. Loans and discounts decreased from $26,770,166 to $23,792,111; gold coin from $1,228,452 to $1,078,970; total specie from $1,823,954 to $1,710,969; lawful money reserve from $2,839,795 to $2,570,358; individual deposits increased from $29,552,484 to $29,700,599.

POSITION WANTED—By young man (25) in North or South Carolina or Georgia savings bank. At present in New York State Savings Bank. References. Address "Savings," care Rand-McNally Bankers' Monthly, Chicago, Ill.

BANK NOTES.

Comanche, I. T., is to have a national bank with a capital of $80,000.

There are a number of bank consolidation schemes on foot in Cincinnati.

The Bank of Assumption at Napoleonville, La., has been organized with $25,000 capital.

The Citizens' National Bank of Sedalia, Mo., has absorbed the Bank of Commerce of Sedalia.

W. R. Todd & Co., bankers of New York city, have removed from No. 1 Nassau street, to No. 49 Wall street.

The Movius State Bank of Lidgerwood, N. D., has been merged into the First National Bank, with a capital of $50,000.

Cuthbert, Ga., is to have a new bank. The name of the new institution is the bank of Randolph, and its capital stock is $25,000.

The deposits of the Whitley County Bank of South Whitley, Ind., are $40,000. The bank is owned and operated by Toust, Remington & Co.

Col. William E. Griffith of Cumberland, the United States Bank Examiner for Maryland, has been reappointed State Bank Examiner for Maryland.

The Secretary of State has authorized the incorporation of the Commercial and Savings Bank Company of Bellefontaine, O., with a capital stock of $50,000.

Fort Dodge capitalists have decided upon the establishment of a new state bank at Lehigh, Iowa, a small town eighteen miles south of Fort Dodge.

A very attractive programme has been announced for the next annual convention of the Mississippi Bankers' Association, which will meet at West Point.

Grant's Pass Banking & Trust Company of Grant's Pass, Ore., has been organized with $50,000 capital. L. L. Jewell, J. S. Moore, A. C. Hough are the incorporators.

The seventeenth annual convention of the Texas Bankers' Association will convene in Houston May 14th and 15th. Reduced rates have been secured on all railroads.

Articles of incorporation for a state bank at Junction City, Ky., have been filed with County Clerk Nichols. A. Miller is president, and the capital stock is $15,000.

Augustus Provost, Deputy Governor of the Bank of England, has been appointed Governor of the Bank of England for the ensuing year, succeeding Samuel Steuart Gladstone.

Charles W. Morse has been elected vice-president of the Bank of the State of New York in place of James Z. Colgate, who held the position for the past twenty-three years.

The Bank of Breckenridge, Garfield County, O. T., has been organized with a capital stock of $5,000. Incorporators are J. L. Eger, O. J. Flemming and F. H. Hilton, all of Enid.

A new private bank, the Farmers' and Merchants' has opened at Lanesboro, Minn., for business. The proprietors are Nelson Brothers, prominent for thirty years as merchants.

Ex-Bank Commissioner John Breidenthal of Kansas has applied for a charter for a state bank to be established by him at Altamount, Labette County. It will be capitalized at $5,000.

O. C. Barber, president of the Diamond Match Company, and H. C. Frick of Pittsburg will, it is announced, soon establish a new bank at Barberton, O., to be known as the Columbia National.

The State Bank of Stronghurst, Ia., has been given authority by the Controller of the Currency to become the First National Bank of Stronghurst. The capital stock of this institution is $25,000.

George W. Albaugh, Reister Russell, Frank H. Zouck, James Gore and W. L. Shriver have incorporated the Reisterstown Savings Bank of Baltimore County, Md., with a capital of $10,000.

The application to convert the American State Bank of Mount Carmel, Ill., into the American National Bank of Mount Carmel, has been approved. The capital of the bank is $50,000.

The new Detroit Stock Exchange, opened for business April 15th without any formal ceremony. Secretary A. B. Thomas called the brokers to order at 11 o'clock and trading at once began.

The Commercial Bank Company of Cambridge, Ohio, was incorporated with $150,000 capital stock by Charles Stumbaugh, William Moss, Charles D. Miller, George A. Beckett and H. O. Parker.

The Controller of the Currency states that while there are several thousand banks in the United States, including over 3,600 national institutions, less than 120 report deposits in excess of $5,000,000.

The Southern States Trust Company has been organized in Gaffney, S. C., chartered by a special act of the legislature, with a capital stock of $250,000 with the privilege to increase it to $1,000,000.

The directors of the Equitable National Bank of Cincinnati have agreed to sell to a syndicate 40 per cent of their stock in the bank. Other shareholders are also asked to sell 40 per cent of their holdings.

The Jefferson Bank of New York City, with a capital of $200,000 and surplus of $150,000, has filed articles of incorporation with the State Banking Department and proposes to do a general discount and deposit business.

The People's Bank of Lebanon, Tenn., was merged into the American National Bank on April 1st. It is the only national bank in Lebanon. W. H. Brown is cashier and I. J. Dodson assistant cashier. Hon. E. E. Beard is president.

The Walton Bank at Walton, Delaware County, N. Y., known as the Delaware Loan and Trust Company, has suspended. The report of the receivers shows $94,163 cash on hand and between $185,000 and $190,000 liabilities.

The proposition to increase the capital stock of the Monongahela National Bank of Pittsburg, Pa., from $250,000 to $500,000, having been approved by the directors, will be submitted to a vote of the stockholders on May 15th.

During the year ended March 14, 1901, no less than sixty-five national banks, representing over $2,000,000 in capital stock, began business in Texas. Most of them are situated in small towns and will stimulate business in sections where banks were scarce before.

Robert C. Hall of 345 Fourth avenue, Pittsburg, has issued a well-bound 64-page book under the title "Pittsburg Securities," which contains in convenient form statistics of the active and more important securities identified with Pittsburg and Western Pennsylvania.

The Ramsey County Bank of Devil's Lake, N. D., was converted into a national bank with a paid-up capital of $25,000. C. M. Fisher is president, E. J. Chamberlain, vice-president, and George Juergens, cashier. The name of the new institution is the Ramsey County National Bank.

The banking firm of Watson, Bates & Co., with a capital stock of $12,000, has been organized to succeed the defunct Continental Bank at Ashley, Ill., the Edmond Palmer institution. The company has organized with Albert Watson as president and James E. Estes, cashier.

Controller Dawes has approved the organization of a new national bank in Boston, to be known as the Back Bay National Bank. It is to have a capital of $200,000. The incorporators are C. H. W. Foster, James J. Stowen, Thomas N. Perkins, Robert T. Herrick and M. Williams.

A new bank has been incorporated in Mobile, Ala., with a capital of $150,000. The new institution will be known as the Merchants' Bank of Mobile. Those interested in its organization are L. C. Fry, Daniel P. Bestor, Liston Heustis, Lloyd Batre and James O. Dickens.

The exchanges at the New York Clearing House, reflecting the first of April settlements and also the enormous business in stocks on the previous day, were the second largest in the history of this institution, amounting to $414,924,431. On January 2d the exchanges were $427,903,-262.

Articles of incorporation of the Byron State Bank of Byron, Woods County., O. T., have been filed. The institution proposes to do a general banking business. The capital stock is $5,000, and the di-

rectors are J. L. Blanchard, N. F. Blanchard, M. A. Blanchard of Byron and J. W. Smith of Manchester.

Group 3 of the Nebraska Bankers' Association in convention at Fremont elected the following officers: President, B. F. Folda, Schuyler; vice-president, A. Anderson, Columbus; treasurer, Thomas Wolf, David City; secretary, P. B. McKillip, Humphrey; member of executive committee, T. E. Stevens, Blair.

The stockholders of the Girard National Bank of Philadelphia have voted unanimously in favor of the proposed increase in its capital stock for the purpose of absorbing the Independence National. The change will be from $1,000,000 to $1,500,000, and the par value of the shares will be $100 instead of $40, as heretofore.

The Controller of the Currency has declared dividends in favor of the creditors of insolvent national banks as follows: 30 per cent on the South Danvers National Bank of Peabody, Mass.; 4 per cent on the Bollingham Bay National Bank of New Whatcom, Wash., and 6 3-10 per cent on the Merchants' National Bank of Ocala, Fla.

Stockholders of the Savings & Trust Company of Cleveland, at a meeting April 10th, gave unanimous approval to the proposed increase in stock of the institution from $750,000 to $1,500,000. The new stock will be issued at $200 a share, increasing the surplus by $750,000, and making the total of surplus and undivided profits $1,150,000.

The annual meeting of the Iowa Bankers' Association will be held at Cedar Rapids, June 12th and 13th. An excellent program is being arranged and some men of national repute are expected to be present and take part in the proceedings. It is confidently expected that this meeting will be the largest in the history of the association.

Group No. 5, Nebraska Bankers' Association, comprising the bankers of Adams, Clay, Fillmore, Nuckolls and Thayer counties, organized recently at Hastings. The officers elected for the ensuing year are: J. B. Dinsmore of Sutton, president; George T. Brown of Hastings, vice-president; Charles Lane, secretary; William Kerr, treasurer.

The People's National Bank of Leesburg, Va., has increased its capital stock to $100,000 by declaring a stock dividend of $50,000. The growth and prosperity of the bank since its establishment, in 1888, has been something unique in the recent history of Virginia banking, its net annual earnings during the thirteen years being over 17 per cent.

Initial steps have been taken toward establishing a bank at Kern City, Cal. It is proposed to have a capitalization of $50,000, of which $25,000 will be paid in. The following officers and directors have been selected: President, F. N. Samuelson; vice-president, W. C. Ambrose; cashier, V. E. Wilson; J. F. Dugan, F. M. Noriega, J. L. Dehauli, C. H. Shurban.

It has been formally announced that the Mechanics' Bank of Brooklyn, N. Y., has purchased a controlling interest in the Schermerhorn Bank, through the principal stockholders of the latter, President Charles H. Roberts, Horace C. Du Val and William Halls, Jr. The Schermerhorn Bank has offices in the Brooklyn Warehouse and Storage Company's building on Schermerhorn street.

The building and fixtures of the suspended First National Bank of Niles, Mich., were sold to James Reynolds and D. S. Scoffron of New Carlisle, Ind., and Charles F. Pears of Buchanan, who started the Niles City Bank. Mr. Scoffron, who will be president of the bank, is president of the First National Bank of Buchanan. Pears is cashier of the First National Bank of Buchanan.

It is understood that an international bank, with a capital of not less than $1,000,000, and perhaps as much as $2,000,000, is to be established in Havana by interests prominently identified with the Morton Trust Company and the Cuba Company. Among the large stockholders of the latter corporation, of which Sir William C. Van Horne is president, are several well-known Montreal financiers.

At a regular meeting of the board of directors of the National Park Bank of New York, Frederick O. Foxcraft was appointed second assistant cashier. The officials of the bank are as follows: Richard Delafield, president; Stuyvesant Fish, Albert H. Wiggin and Gilbert G. Thorne, vice-presidents; George S. Hickok, cashier; Edward J. Baldwin, assistant cashier, and Frederick O. Foxcraft, second assistant cashier.

By a typographical error the deposits of the National Bank of Wilmington, Wilmington, N. C., were made to appear in the last issue of the Bankers' Directory as $55,000 instead of $545,000, as shown by the reports of the bank. Total resources of this bank were $673,665, according to a statement dated December 13, 1900. Since the publication of the January issue of the Directory the National Bank of Wilmington has effected a consolidation with the Atlantic National Bank of Wilmington. This will make the largest bank in the Carolinas, with assets of about $2,000,000. The deposits of the two banks as reported February 5th, were about $1,600,000. Of the consolidated bank J. W. Norwood will be president and John S. Armstrong vice-president. The interests of the Atlantic National Bank's old customers will be looked after by Mr. Norwood, while the interests of the customers of the National Bank of Wilmington will be represented by its old president, John S. Armstrong.

The vacancies in the directory of the Continental Trust Company of Baltimore, left open at the meeting in January, were filled at the quarterly meeting by the election of C. Sidney Shepard of New York and Nelson Perin and Samuel J. Lanahan of Baltimore. The resignation of Alexander Brown was accepted, but he was requested to again serve, both as a director and a member of the executive committee, on his return from Europe.

The Continental National Bank, Chicago, has completed the delivery of its issue of $1,000,000 new stock, making the total capitalization $3,000,000. The addition of $1,000,000 new stock has been the means of attracting considerable business, the bank's deposits at present being largely in excess of the $31,300,000 reported at the time last statements were made in February. The gain in this regard is considerably more than was anticipated.

The Bank of New Amsterdam, New York City, a state institution, located at the corner of Broadway and Thirty-ninth street, and having a capital of $250,000 and surplus and undivided profits of $532,800, has made application to the Controller of the Currency to become a national bank. It has a branch at the corner of Third avenue and Forty-seventh street, which, under the provisions of the national banking law, it will be permitted to retain.

The officers of the S. T. Bitting Bank of Carlsbad, N. M., are as follows: S. M. Bitting, president; Morgan Livingston, vice-president, and Elliott Hendricks, cashier. The paid up capital is $15,000; deposits are $47,950, loans are $47,000, and the cash and exchange items are shown to be $15,950. The bank's correspondents are the Central National Bank of New York, the Continental National Bank of St. Louis and the National Exchange Bank of Dallas, Tex.

By a special resolution of the Boston Associated Board of Trade, checks on seventy-eight banks in New England, outside of Boston are deposited with the State Street Trust Company for collection by express. Under the present system these banks refuse to remit cash as par on the face of the checks drawn on them. The trust company will charge the actual expenses of collection, and depositors will be allowed to draw on checks in about four days.

A joint committee has been appointed to arrange a plan for the consolidation of the First National and Third National Banks of Cincinnati. As soon as the plan is ready, a meeting of stockholders will be called to consider it. Each bank has a capital stock of $1,200,000. According to their reports of February 5th, the First National then had a surplus of $551,201 and aggregate deposits of $7,878,818; the same items for the Third National were $491,604 and $5,442,755. L. B. Harrison is president of the First and J. D. Hearne of the Third.

At a meeting of the promoters of the Columbia National Bank, the new bank that is soon to open for business in Indianapolis, the following persons were chosen as directors: Mortimer Levering, Lafayette, president; W. M. Pence, president of the Citizens' Bank of Newcastle; Louis H. Levey of Levey Bros., Indianapolis; Col. A. F. Ramsey, president of the Citizens' Bank of Crawfordsville; T. B. Laycock, president of the T. B. Laycock Manufacturing Company of Indianapolis; Raymond P. Van Camp of the Van Camp Hardware Company of Indianapolis; A. C. Daily, president of the Security Trust Company and former Auditor of State; L. P. Newby, president of the Citizens' Bank of Knightstown; H. W. Miller, Indianapolis, and A. A. Barnes, president of the Udell Works of Indianapolis.

Members of the Chicago Clearing House Association have adopted the changes in their organization to go into effect July 1st. The principal change is that from a chartered corporation to a voluntary association. Another change of importance is that under which the banks in the organization are to receive new numbers. On account of the many consolidations during the past few years only sixteen numbers are left in the association, and the numbers run as high as twenty-six. After July 1st the numbers will run consecutively from one to sixteen, inclusive, the banks, of course, retaining their present order in the list.

Frank Miller, president of the National Bank of D. O. Mills & Co., Sacramento, and chairman of the executive council of the California Bankers' Association, has issued a circular letter to the bankers of the state, announcing the fact that the eighth convention of the association will be held at San Jose on May 30th and 31st and June 1st, which dates fall on Thursday, Friday and Saturday. It is anticipated that the attendance will be much larger than usual, as there appears to be more interest in these gatherings. The gratifying fact is stated that there have been forty-seven new banks added to the membership roll during the year.

The Arkansas Bankers' Association adjourned April 19th, after a two days' session in Helena. The officers elected for the ensuing year are: J. P. Ciffin, president, Batesville; Charles McKee, first vice-president, Fordyce; Simon Seelig, second vice-president, Helena; Dolph Sloan, third vice-president; Walnut Ridge; T. M. Neal, fourth vice-president, Russellville; J. H. Reagan, fifth vice-president, Prescott; Joe P. Eagle, sixth vice-president, Loanoke; delegate to American Bankers' Association, Major John J. Horner; alternates, Charles H. Rix, Hot Springs; R. E. Reagan, Van Buren, treasurer; N. H. Johnson, Little Rock, secretary.

The banking house of N. W. Harris & Co. of New York, Chicago and Boston, announces the admission to partnership of Isaac Sprague, Allen B. Forbes, Percy W. Brooks and John W. Edminson, and also the retirement from the firm of N. W. Halsey, resident member at New York. Messrs. Sprague and Brooks have been connected with the Boston office for more than ten years, the former as manager and the latter in the sales department. Mr. Forbes has for ten years been in charge of the corporation bonds department in Chicago and New York. Messrs. Forbes and Brooks will be active partners in the New York office, the former concerning himself with the general conduct of the business and the latter specially devoting himself to the sales department. Mr. Edminson, who for fifteen years has been connected with the municipal bond department of the Chicago office, will continue in that branch.

Nebraska has honored two bankers by election to the two long-contested senatorial positions, Joseph H. Millard of Omaha for the long term and Charles Henry Dietrich of Hastings for the short term. Both these gentlemen are well-known bankers. Mr. Millard has for thirty-four years been the efficient president of the Omaha National Bank, while Governor Dietrich was the founder of the German National Bank of Hastings and is still its president. Senator Millard was for several years a Government director of the Union Pacific, and later in the directorate of the same company. Senator Dietrich was born in Chicago in 1853, and is a self-made man of sterling qualities.

By an agreement concluded between the United States and Canada, money orders will hereafter be exchanged between the two countries at the domestic rate of three-tenths of 1 per cent, instead of the present international rate of 1 per cent.

Imperial
PURE FINE PARA RUBBER BANDS
FOR 3 DOLLARS
WE WOULD SEND YOU
ONE POUND, POSTPAID
THE GOODYEAR TIRE & RUBBER CO.
EAST AKRON STATION
AKRON, OHIO.

NOTES OF INTEREST TO BANKERS.

STATUS OF CERTIFIED CHECKS.

The cashier of a Philadelphia bank writes:

"In the April number of the Bankers' Monthly James L. Tanner of Birmingham, Ala., in an article on certified checks, contends that the drawer of a check that has been certified at his request, by his own bank, has control over the funds and can stop payment on this certified check if he so desires. He illustrates as follows: 'A' is in Chicago and draws his own check for $1,000 to the order of 'B' and has his bank certify 'Good when properly endorsed.' He further states that 'A' can stop payment on this check. This seems to us entirely wrong, as a certified check is a direct obligation of the bank, and any bank should refuse to allow a depositor to stop payment on such an instrument.

"It would be a questionable proceeding for any solvent bank to refuse payment on a check that is properly endorsed and which they, the bank, have marked certified or good when properly endorsed. We would feel that a check so certified is practically paid and is only marked to avoid the danger or inconvenience of carrying the actual cash and as soon as certified the amount should be at once charged to the depositor's account, and he has no further title to that amount of funds in the hands of the bank."

An Alabama banker submits an opinion on the points made by Mr. Tanner, published in an Eastern banking journal, which takes issue with his position, but which was drawn out by the action of a bank in strict conformity with Mr. Tanner's views. In the case at issue the drawer of a check stopped payment on it after it had been certified at the request of the drawee. The claim was that it had been secured under false representation. The opinion as to the procedure was in part as follows:

"By the law merchant of this country the certificate of a bank that a check is good is equivalent to the acceptance of a bill of exchange. It implies that the check is drawn upon sufficient funds in the hands of the drawee, that they have been set aside for its satisfaction, and that they shall so be applied whenever the check is presented for payment. It is a positive undertaking that the check is good and shall continue good, and this agreement is as binding on the bank as its notes of circulation, a certificate of deposit payable to the depositor or any other obligation it can assume. The object of certifying a check as regards both parties is to enable the holder to use it as money. The transferee takes it with the same readiness and sense of security that he would take the notes of the bank."

An examination of Mr. Tanner's article will show that he makes a distinction between a certification at the request of the drawer of the note and one at the request of the drawee.

LIABILITY AND FORGERY.

A Rhode Island statute declares that a signature to a negotiable instrument, which is made without authority or forged, shall be wholly inoperative, and shall not give a right to enforce payment against a party thereto. A check drawn payable to the order of "A" was procured by representations that the person to whom it was given was "A," and the indorsement of the latter was forged thereto, and it was paid by the bank. Held, that the bank was liable to the drawer for such sum, both at common law and under the statute. 48 At. Rep. 480.

INTER-BANK OBLIGATIONS.

The most remarkable record of loans by the national banks to other national and to state banks which has yet been afforded in the history of the national system is shown by the complete reports to the Controller on the condition of the banks February 5, 1901. The growth in these inter-bank obligations has been remarkable during the past generation. The amount was only $288,000,000 as recently as March, 1885. The inter-bank obligations began to assume striking proportions, only so recently as 1898, when they had risen to about $765,000,000. Since then the advance of three years has carried them upward more than 50 per cent.

CHECK STAMP REBATES.

The Commissioner of Internal Revenue has ruled that checkbooks in which revenue stamps have been printed must be surrendered to the Treasury Department in order to get the rebate on the unused stamps. At first sight this requirement might not strike the reader as objectionable, but a closer examination into the matter will show that the bankers who believe it to be an unnecessary hardship have something to say in support of their view. In the first place, this method will confiscate a very large number of checkbooks, which cost in the aggregate a considerable sum of money. The checkbooks are supplied by the banks to their customers, and the printing in them of the revenue stamp was done without cost to the government. Such imprinted stamps were all profit, so to speak, for the government was not required even to furnish the paper on which they are printed, as it must in the case of adhesive stamps. Furthermore, the agents stationed by the revenue office with each contractor authorized to print stamped checkbooks, to see that the government receives two cents for each stamp, are not paid by the government, but by the contractor. The whole cost, therefore, of this sort of stamp falls upon the citizens, and it would seem that some method ought to be devised to cancel the stamps and secure the rebate without destroying the checkbooks in which they are printed.

During the Civil War revenue stamps were imprinted on the checks and drafts, and after the close of the war all revenue-stamped paper was sent to Washington for redemption, and after cancellation of the stamps the paper was returned to the owners.

A certificate of incorporation for the United States Postal Bank has been placed on record. It is stated the corporation will have branches or agencies in all states in the United States and in Cuba, Porto Rico and the Philippines to receive deposits on the postal banking system and do other banking business. The capital stock is stated to be $250,000, with the privilege of increasing it to $1,000,000. The incorporators named are H. H. Carter J. N. Kein, P. R. Chappell of the District of Columbia; Daniel McKellar of New York, and F. H. Dixon of California.

BANK CHARTER EXPIRATION.

Congress was notified by the Comptroller of the Currency that the twenty-year charters of the national banks will begin to expire next year. He urged that a bill extending these charters for another twenty-year term be passed. The House passed such a bill, which was permitted to die in the Senate. This was unexpected, as the opposition to the national banks has always been more pronounced in the House. It is possible that the failure of the Senate to act in the matter was due more to oversight than to a spirit of opposition.

The failure of the last Congress to act, no matter to what due, will necessitate prompt action on the part of the incoming Congress if great embarrassment to some of the banks is not to follow. It is to be assumed that these banks have outlived serious public antagonism, and that there is to be no effective opposition to the extension of their charters for another twenty years. Unless the new law is changed somewhat from that under which the present charters were granted, however, a mere re-enactment at the earliest possible moment will not relieve the banks whose charters expire first from a good deal of difficulty.

The act of 1882 contained among other limitations one which required re-chartered banks to substitute new notes for existing circulation, printed from plates which would make the new notes readily distinguishable from the old. If this provision was a necessary one and is retained more than four thousand new plates must be prepared in a very short time after the extension of the law.

FOREIGN EXCHANGE.

Foreign exchange has become so important a branch of banking business every banker should thoroughly understand it.

The new book entitled "Foreign Exchange" by H. K. Brooks, author and publisher, 78 Monroe St., Chicago, gives a complete and comprehensive explanation of foreign exchange transactions, forms used, foreign money, besides conversion tables for all foreign monies at every rate of exchange. Its usefulness and low cost ($5.50, $7.50 and $10, according to binding) will insure its sale to every banker. It will be sent (charges prepaid) to any bank for inspection.

THE IMPERIAL BANK OF GERMANY.

The annual report of the Imperial Bank of Germany shows the largest volume of business, as well as the highest profits, in the history of that institution. The turnover for 1900 was £9,455,000,000, against £8,980,000,000 in 1899. The gross earnings were £2,594,290, against £2,430,-434; and the net, after paying the note-tax and the quota of the Prussian Treasury, amounts to £1,698,270, against £1,-585,568 in 1879. The dividend is 10.96 per cent, against 10.48 per cent in 1899 and 8.51 per cent in 1898. In the distribution of the profits the Imperial Treasury gets £1,041,200, against £956,676 in the previous year. Henceforth, owing to the changed basis for dividing the profits in the revised bank law, the share of the Imperial government in the earnings will be greatly increased. The average discount rate of the bank for 1900 was 5.333 per cent, which is the highest average rate in the history of the bank. The average for 1899 was 5.036 per cent, and for 1898 4.267 per cent. A striking proof of the increase of the bank's field of operations is shown in the fact that the earnings from discounts have nearly doubled in five years, having amounted to £1,107,812 in 1896, against £2,129,883 last year. The number of account current customers of the bank at the end of last year was 15,847, against 14,987 at the end of 1899.

POST-DATED CHECKS.

An Indiana subscriber submits the following query:

"'A,' a banking firm, received a check through the mail on 'B,' a banking firm in the same town, October 22, 1900. On the face of the check was written by the drawer of the check 'Payable October 25, 1900.' 'A' presented check on same day as received, October 22, 1900, and payment was refused on account of insufficient funds. This check was protested at the close of business October 22d, and the parties that sent the check for collection refused protest fees, claiming premature presentation. Is not a check always payable on demand without conditions made by drawer?"

The date of the check is an essential part of it, and the bank's action in protesting under the circumstances was in error. To the direct question, "Is not a check always payable on demand without conditions made by the drawer," the answer is, No.

THE BANK OF FRANCE.

The report of the Bank of France for the year 1900 is both fascinating and instructive. The institution is, in every way, representative of the nation's financial strength and acumen. The magnitude of the business is shown by the fact that the turnover during the year in question was no less than 18,663,048,500 francs, or $3,732,000,000. Another very remarkable feature is found in the note circulation which was, on the average, 4,034,145,000 francs, of which 3,237,300,000 was based on gold and silver in the vaults. It thus appears that barely one-fifth of the outstanding issue was fiduciary in its character. This exhibit has no parallel in the annals of finance. From this standpoint, one readily sees how it happens that Paris is invariably called upon to assist the other international money markets, in the hour of need.

The report shows that the gold reserve of the bank was increased by almost $100,-000,000 during the year. As the president remarks, "The influx was all the more extraordinary from the fact that the money-market since September, 1899, has been deprived of the supplies from South Africa. This expansion is due to conditions in exchange resulting from the commercial and financial operations of France with the outside world. In an appreciable degree, the movement of exchange must have been influenced by the Exposition. In 1899, under similar circumstances, an increase of more than 250,-000,000 in the gold reserve is on record."

KITRO,
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A Delicious Appetizer and Digester.

When suffering from depression and exhaustion, either mental or physical, Kitro will be found a great boon, as its invigorating tonic effect diffuses through the entire system. As a promoter of good health and longevity through the digestive organs it has no equal, and containing no drugs whatsoever it may be used with impunity. Kitro is delicious when served with chipped ice or in soda water. It also imparts an elegant fruity flavor to liquors. Kitro is for sale by druggists and fancy grocers. If your dealer does not keep it, send us his name and address with $1, when a bottle of the tonic will be sent to your address express prepaid.

Neff Laboratory Co.,
166 Adams St.,
Chicago.

QUESTION AS TO BANK PROCEDURE.

A Southern reader of The Bankers' Monthly sends the following:

"Please give us your opinion on the following propositions:

"First. Note payable at a bank and due, funds sufficient to pay same. Notarial demand is made for payment. No instructions from the maker of the note to pay same. What answer should the bank give the notary? Second. When is a post-dated check due? Third. Bank pays post-dated check without noticing date, payment is stopped afterward, notice arriving on mail of the post date. What is the bank's liability?"

First. State the facts in the case as indicated.

Second. This is taken up in an article on "Post-Dated Checks" in this department. A post-dated check is not a "regular" check, but is due at any time after its date. It is substantially a draft drawn at a given number of days' sight.

Third. It would follow that the bank's liability might be the same as on payment on a forged check.

WHAT IS ITS VALUE?

A Summerville, Ga., banker writes:

I notice in your February number, Page 172, under the heading "The only one of its kind," you describe a $60 Continental Congress note. I have one issued by the same congress, under the same date and bearing all the marks you describe, except my note calls for $50. Can you give me the value of it?

FOR SALE CHEAP.

One Hall's bank vault door; weight, 2,400 pounds. Address

H. J. SHEPHERD, Girard, Ill.

WHERE COMPLIANCE IS TECHNICAL.

Where a national bank purchases the bonds of a corporation secured by trust deed, and to conform in appearance with Rev. St. U. S., Sec. 5137, takes a note from one not indebted to it, indorsed by the corporation, the note does not represent any indebtedness, and the bonds and trust deed are not collateral to it. Riesterer vs. Horton Land & Lumber Co. (Mo.), 61 S. W. 238.

MISSOURI PACIFIC RAILWAY AND IRON MOUNTAIN ROUTE KNOWN AS THE GREAT SOUTHWEST SYSTEM.

CONNECTING THE COMMERCIAL CENTERS AND RICH FARMS OF .... MISSOURI.
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THE FERTILE RIVER VALLEYS AND TRADE CENTERS OF ..... NEBRASKA.
THE GRAND, PICTURESQUE & ENCHANTING SCENERY AND THE FAMOUS MINING DISTRICT OF COLORADO.
THE AGRICULTURAL, FRUIT, MINERAL AND TIMBER LANDS AND FAMOUS HOT SPRINGS OF ARKANSAS.
THE BEAUTIFUL, ROLLING PRAIRIES AND WOODLANDS OF THE INDIAN TERRITORY.
THE SUGAR PLANTATIONS OF LOUISIANA.
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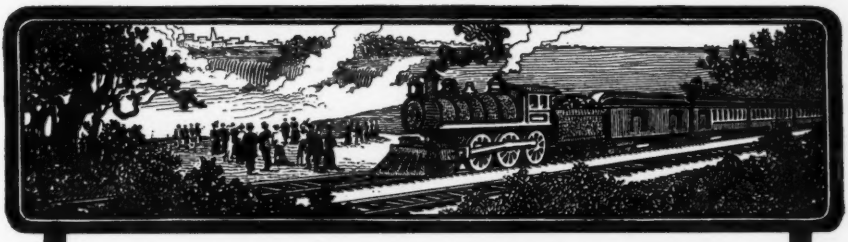

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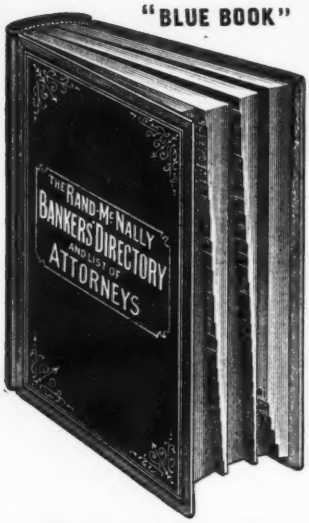

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CONTENTS.

395 PAGES wherein all of the BANKS and BANKERS in the United States and Canada are listed in alphabetical order according to States, Cities, and Banks; also, a list of Foreign Banks and Bankers.

130 PAGES of TOWNS and VILLAGES (comprising about 90,000 names) without BANKS in the United States and Canada, with their nearest ACCESSIBLE Banking points.

70 PAGES of COMMERCIAL ATTORNEYS (comprising about 9,000 names) in the United States and Canada, recommended by the respective Banks and Bankers; also, a list of Attorneys in Foreign Countries, especially prepared.

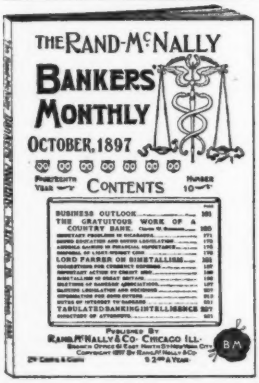
150 PAGES of BANKING and COMMERCIAL LAWS of each State and Territory, and including the Canadian Provinces. Compiled expressly for the DIRECTORY.

70 PAGES of INDEXED COUNTY STATE MAPS, printed in colors (11 x 14), made especially for the Directory (a COMPLETE ATLAS, and worth alone the subscription price of the Bankers' Directory).

25 PAGES of CITY MAPS (11 x 14), comprising the principal cities in the United States.

100 PAGES wherein are listed the DIRECTORS of National, State, and Savings Banks and the leading Trust Companies in all the principal cities of the United States and Canada, arranged alphabetically by States, Cities, and Banks.

15 PAGES of Banking information in fore part of the Directory, pertaining to Holidays, Grace, Rates of Postage, Payment of Time and Sight paper, Interest Rate, Etc.—Classified Bankers' List, Bankers' Associations, list of National Bank Examiners, value of Foreign Coins, and Government Statistical Tables, including Public Debt Statement; also, a list of Cashiers and Assistant Cashiers, alphabetically arranged.



THE RAND-McNALLY BANKERS' MONTHLY

ESTABLISHED IN 1877.

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☞ **EACH ISSUE contains the latest decisions on technical legal questions affecting commercial interests; also carefully prepared articles by prominent writers on economic subjects, besides a fund of other useful information.**

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The BANKERS' MONTHLY lists each Month all of the New Banks, Failures, Re-organizations, Dissolutions, Changes in Titles, Etc.

NEW BANKING INTELLIGENCE.

The following information has been received since the January, 1901, edition of the BANKERS' DIRECTORY and LIST of BANK ATTORNEYS—"BLUE BOOK"—was issued.

NEW BANKS.

State.	Town and County. ▲County Seats.	Name of Bank. § State. † Private.	President and Cashier.	Paid-up Capital	Correspondents.
Alabama	Goodwater* (Coosa.)	Farmers & Mer. Bank §	W. E. Holloway J. L. Purifoy.		
"	▲Montgomery (Montgomery.)	Union Tr. & Sav. Co. §	Michael Cody James S. Willcox,	$100,000 *Sec.*	
"	Stevenson (Jackson.)	Bank of Stevenson §	W. H. Bogart N. C. Alston.	10,000	
Arkansas	▲Morrilton (Conway.)	Citizens Bank §	Henry James J. H. McClung.	25,000	Nat. Bk. Rep., N.Y.; Nat. Bk. Com., St. L.
"	▲Texarkana (Miller.)	Mer. & Planters Bk. §	George W. Fouke. Thomas H. Simms.	100,000	
California	Concord* (Contra Costa.)	Bank of Concord †	M. E. Lyon, *Cash.*	20,000	Nat. Bk. Com., N.Y.; First Nat. Bk., San F.
"	Covina (Los Angeles.)	First National Bank	C. H. Ruddock F. M. Douglass.	50,000	Nat. Park Bk., N.Y.; Chi. Nat. Bk., Chi.
Georgia	Bartow* (Jefferson.)	Bartow Bank §	William S. Witham E. M. Clark.		Ninth N. Bk., N.Y.; Sav. Bk. & Tr. Co., Savan.
"	▲Ellijay* (Gilmer.)	Gilmer County Bank †	(*John H. Carter*) B. S. Holden.	10,000	(*Branch of Blue Ridge Bank, Blue Ridge, Ga.*)
Idaho	▲Wallace (Shoshone.)	Bank of Commerce †	(*B. F. O'Neil*) Louis L. Odell.	25,000	Bk. of Com. N. Y.; Bkrs. Nat. Bk., Chi.
Illinois	Industry* (McDonough.)	Bank of Industry §	Albert Eads T. D. Sullivan.	25,000	Union Nat. Bk., Macomb, Ill.
"	▲Jacksonville (Morgan.)	Ayers National Bank	M. P. Ayers J. A. Ayers.	200,000	Am. Ex. Nat. Bk., N.Y.; First Nat. Bk., Chi.
"	▲Mt. Carmel (Wabash.)	American Nat. Bk.	J. M. Mitchell J. B. Warren.	50,000	Morton Tr. Co., N. Y.; Am. Tr. & Sav. Bk., Chi.
Indiana	Manilla* (Rush.)	Manilla Bank †	Thomas K. Mull H. O. Gross.		Han. Nat. Bk., N. Y.; Fletcher N. Bk., Indpls.
Indian Territory.	Holdenville (Creek.)	Nat. Bk. of Holdenville.	Willard Johnston. C. S. Reed.	12,500	Han. Nat. Bk., N.Y.; Am. Nat. Bk., K. C.
"	Lehigh (Choctaw.)	Lehigh National Bank	F. R. Phillips Boone Williams.	25,000	Chase Nat. Bk., N. Y.; Nat. Bk. Com., K. C.
"	Poteau (Choctaw.)	Bank of Poteau §	Edward McKenna T. C. Moore.	25,000	Mer. Bk., Ft. Smith, Ark.
"	Roff (Chickasaw.)	Farmers Bank §	Randolph Lawrence John G. James.	25,000	Nat. City Bk., N.Y.; Cont. Nat. Bk., St. Louis.
"	Wynnewood (Chickasaw.)	Southern National Bank	A. B. Dunlap E. C. Borchers.	50,000	Cent. Nat. Bk., N. Y.; Am. Nat. Bk., K. C.
Iowa	Fayette (Fayette.)	State Bank of Fayette §	W. A. Hoyt C. R. Carpenter.	35,000	Han. Nat. Bk., N. Y.; First Nat. Bk., Chi.
"	Mitchellville (Polk.)	City Bank †	George D. Wood O. F. Ecklund.		First Nat. Bk., Chi.; Des M. Sav. Bk., Des M.
"	▲New Hampton (Chickasaw.)	State Bank of New Hampton §	John Foley W. L. Turner.	50,000	
"	Rembrandt* (Buena Vista.)	Bank of Rembrandt †	C. B. Mills R. G. Hulett.		
"	▲Sioux City (Woodbury.)	Peoples Savings Bank §	Fred A. Bennett A. T. Bennett	50,000	Northern Trust Co. Bk., Chi.
Kansas	Burlingame (Osage.)	Slaughter & Taylor State Bank §	J. P. Slaughter Charles G. Taylor.	5,000	Cent. Nat. Bk. N. Y.; City Nat. Bk., K. C.
"	▲Clay Center (Clay.)	Citizens State Bank §	F. B. Fullington P. P. Kehoe.	15 000	Nat. Pk. Bk., N.Y.; Inter-State Nat. Bk., K. C.
"	Cuba (Republic.)	State Bank of Cuba §	John Goeller Eugene McDonald	10,000	Am. Nat. Bk., K. C.
"	▲Emporia (Lyon.)	Emporia State Bank §	William Wayman. Fremont Miller.	50,000	Nat. Bk. of No. Am., N.Y.; First Nat. Bk., K. C.
"	▲Garden City (Finney.)	Stockmans State Bk. §	Henry F. J. Ricker W. B. George.	30,000	Nat. Bk. Com., K. C.
Louisiana	▲Baton Rouge (E. Baton Rouge)	Louisiana State Bank §	Joseph Gottleib W. H. Bynam.	75,000	West. Nat. Bk., N. Y.; N. O. Nat. Bk., N. O.
"	▲New Orleans (Orleans.)	Algiers Savings Bank §	Leigh Carroll Lynn H. Dinkins.	50,000	Chase Nat. Bk., N. Y.; Whitney Nat. Bk., N.O.
"	Patterson (St. Mary.)	First National Bank	Bernard Levy R. Lee Riggs.	25,000	Seab. Nat. Bk., N. Y.; State Nat. Bk., N. O.
"	▲Shreveport (Caddo.)	Citizens National Bank	S. B. McCutchen M. A. McCutchen.	100,000	Chas. Nat. Bk., N. Y.; Whitney Nat. Bk., N.O.; Mech. Bk., St. L.
Maine	Mechanic Falls* (Androscoggin.)	Lewiston Trust & Safe Deposit Co. §	C. M. Hutchins, *Mgr.*		(*Branch of Lewiston*)
Michigan	Millersburg* (Presque Isle.	Exchange Bank †	(*C. R. Willings*)		Peoples Sav. Bk. Det.; Alpena Nat. Bk., Alpena, Mich.

* New Banking Point.

State.	Town and County. ▲ County Seats.	Name of Bank. § State. † Private.	President and Cashier.	Paid-up Capital	Correspondents.
Michigan	Niles (Berrien.)	Niles City Bank †			Nat. City Bk., N.Y.; First Nat. Bk., Chi.
"	Niles (Berrien.)	Snell & Co. †	W. W. Newman. T. T. Snell.	$ 50,000	Han. Nat. Bk., N. Y.; First Nat. Bk., Chi.
"	Pinconning* (Bay.)	Farmers Bank †	(*W. S. Fotheringham.*)	10,000	Peninsular Sav. Bk., Det.
Minnesota	Henning (Otter Tail.)	State Bank of Henning. §	F. G. Barrows. R. R. Patterson.	13,500	Chase Nat. Bk., N. Y.; No. W. Nat. Bk., Minpls.
"	Lanesboro (Fillmore.)	Farmers & Mer. Bk. †	(*Nelson Bros.*) S. A. Nelson, *Cash*		State Bk. of Chi. and La Crosse, Wis.
"	Tintah* (Traverse.)	Bank of Tintah †	J. P. Dahlquist. *Cash.*	10,000	Nat. Park Bk., N Y.; No. W. Nat. Bk., Mnpls.
Missouri	▲Centerville* (Reynolds.)	Reynolds County Bank. §	J. T. Dobbins. W. Z. Carter.	10,000	
"	Kansas City (Jackson.)	German-American Bk. §	John W. Wagner. H. C. Lambert.	50,000	Western Nat. Bk., N. Y.
Montana	▲Anaconda (Deerlodge.)	Daly Bank & Trust Co. §	John R. Toole. Louis V. Bennett.	100,000	Nat. City Bk., N.Y.; First Nat. Bk., Chi., Minpls., and St. Paul.
"	▲Butte (Silverbow.)	Daly Bank & Trust Co. §	W. W. Dixon. C. C. Swinborne.	100,000	Nat. City Bk., N. Y.
"	Wibaux* (Dawson.)	Dawson County Bank. †	W. A. Orgain. R. F. Smith.		1st N. Bk., Minpls.; State N. Bk., Miles City, Mont.
New York	Suffern* (Rockland.)	Suffern National Bank.	James B. Campbell J. Fred Duryee.	25,000	
North Carolina	Benson* (Johnston.)	Bank of Benson §	J. D. Parrish. E. L. Hall.	10,000	
"	▲Statesville (Iredell.)	Statesville Loan & Tr Co. §	M. K. Steele. D. M. Ausley, *S. & Tr*	25,000	Han. Nat. Bk., N. Y.
"	▲Troy* (Montgomery.)	Bank of Montgomery §	W. J. Armfield, Jr. J. G. Tomlinson.	10,000	Mer. Nat. Bk., Balt.; Nat. Bk. of High Point, N.C.
"	Weldon (Halifax.)	First National Bank	W. H. S. Burgwyn, *Prest.*	25,000	
Ohio	▲Akron (Summit.)	Security Saving Bank. §	George W. Plumer Edwin Wagner.	50,000	
"	▲Cleveland (Cuyahoga.)	Bankers National Bank.	Luther Allen. Joseph R. Kraus.	500,000	
"	▲Elyria (Lorain.)	Elyria Sav. & Bkg. Co. §	Wm. A. Braman. W. C. Le Master.	50,000	Chase Nat. Bk., N. Y.; Metro. Nat. Bk., Clev.
"	Hicksville (Defiance.)	Hicksville Nat. Bk.	J. M. Ainsworth. J. L. Bevington.	25,000	
Oklahoma Ter.	Blackburn* (Pawnee.)	Bank of Blackburn §	G. W. Sutton. W. T. Litten.	5,000	Nat. Bk. Com., Kan. C.
"	Fort Sill* (Oklahoma.)	First National Bank	George M. Paschal. Frank M. English	25,000	Han. Nat. Bk., N. Y.; Am. Nat. Bk., Kan. C.
"	▲Kingfisher (Kingfisher.)	Kingfisher Nat. Bk.	L. F. Potter. G. A. Nelson.	25,000	Chase Nat. Bk., N. Y.; First Nat. Bk., Kan. C.
"	▲Oklahoma (Oklahoma.)	Union Trust Co. §	H. D. Price. C. W. Allen, *Sec.*	40,000	Am. Nat. Bk., Kan, C.
Oregon	Ashland (Jackson.)	First National Bank	E. A. Sherwin. A. McCallen.	25,000	Han. N. Bk., N.Y.; Wells, Fargo & Co. Bk., Port.
Pennsylvania	▲New Castle (Lawrence.)	Lawrence Sav. & Tr. Co. §	G. W. Johnson. E. E. McGill, *S. & Tr*	300,000	Chase Nat. Bk., N. Y.; T. Mellan & Sons, Pitt.
"	▲Pittsburg (Allegheny.)	American Trust Co. §	F. L. Robbins. John A. Irwin, (*Sec. & Tr.*)	1,000,000	
South Dakota	Romona* (Lake.)	Romona State Bank §	M. E. Hart. George G. Ackley.	5,000	First Nat. Bk., Chi., and Madison, S. D.
"	Wilmot (Roberts.)	Farmers State Bank §	C. F. Porter. Louis Hongen.	8,500	First Nat. Bk., Chi.; No. W. Nat. Bk., Minpls.
Tennessee	Eagleville* (Rutherford.)	Bank of Eagleville. §	J. C. Williams. A. B. Robertson.	10,000	Nat. Bk. Com., N. Y.; Am. Nat. Bk., Nash.
"	Henning* (Lauderdale.)	Farmers & Mer. Bk. §	S. M. Roy. Samuel Alston.	20,000	
"	▲Lebanon (Wilson.)	American National Bank	E. E. Beard. W. H. Brown.	25,000	Han. Nat. Bk., N. Y. Fourth Nat. Bk., Nash.
Texas	Centerpoint* (Kerr.)	Farmers & Mer. Bk. †	H. M. Burney. G. P. McCorkle.	10,000	Han. Nat. Bk., N. Y.
"	▲Gilmer (Upshur.)	Far. & Mer. Nat. Bk.	W. B. Womack. W. O. Boyd.	36,900	Seab. Nat. Bk., N. Y. Am. Nat. Bk., Dallas.
"	▲Goldthwaite (Mills.)	D. H. Trent †			
"	▲Groveton* (Trinity.)	Farmers & Mer. Bk. †	Geo. W. Riddee. L. R. Tife.	10,000	
"	▲Hondo* (Medina.)	First National Bank	Geo. W. Jones. Isaac Wilson.	25,000	Han. Nat. Bk., N. Y.; City Nat. Bk., Dallas.
"	Itasca (Hill.)	Itasca National Bank	Rufus Martin. W. H. Coffman.	30,000	Han. Nat. Bk., N. Y.; City Nat. Bk., Dallas.
"	▲Jacksboro (Jack.)	Citizens National Bank	T. C. Phillip. F. H. Jones.	30,000	Seab. N. B., N.Y.; Far. & Mech. N. B., Ft. Worth.
"	Killeen (Bell.)	First National Bank	Chas. M. Campbell J. M. Warren.	25,000	N. City Bk., N.Y.; Temple N. Bk., Temple, Tex.

* New Banking Point.

State.	Town and County. ▲ County Seats.	Name of Bank. § State. † Private.	President and Cashier.	Paid-up Capital	Correspondents.
Texas	Ladonia (Fannin.)	Ladonia National Bank	C. T. Jackson. W. C. Evans.	$ 35,000	Seab. Nat. Bk., N. Y.; Nat. Bk. Com., St. L.
"	Merkel (Taylor.)	Joseph H. Warnick †	Wm. H. Dunning. *Cash.*	15,000	
Virginia	▲Portsmouth (Norfolk.)	Portsmouth Dime Sav. Bank §	A. J. Phillips. John H. Downing.	25,000	N. Park Bk., N. Y.; Far. & Mer. N. Bk., Balt.
Washington	Odessa* (Lincoln.)	Odessa State Bank §	J. D. Bassett. R. C. Kennedy.		Han. Nat. Bk., N. Y.; Seattle Nat. Bk., Seat.
"	▲Ritzville (Adams.)	First National Bank	J. D. Bassett. Geo. A. Kennedy.	30,000	Han. Nat. Bk., N. Y.; Cont. Nat. Bk., Chi.
West Virginia	Auburn* (Ritchie.)	Auburn Exchange Bk. §	J. C. Lawson. J. Sommerville, *V.-P.*	2,500	
Wisconsin	▲Mauston (Juneau.)	State Bank of Mauston §	J. T. Heath. W. W. Hinton.	25,000	Han. Nat. Bk. N. Y.; Cont. Nat. Bk., Chi.
"	Merrillan* (Jackson.)	American Exchange Bk. †	(*A. S. Trow*)	5,000	
Ontario, Can.	Brantford (Brant.)	Harris, Cook & Co. †			
Quebec, Can	St. Raymond (Quebec.)	Peoples Bank of Halifax §			

* New Banking Point.

BANKS REPORTED DISCONTINUED

Since the January, 1901, edition of the BANKERS' DIRECTORY—"BLUE BOOK"—was issued.

State.	Town and County. ▲ County Seats.	Name of Bank. § State. † Private.	Remarks.
California	Covina Los Angeles	Covina Valley Bank §	Reorganized.
Connecticut	South Norwalk Fairfield	First National Bank	Liquidating.
Illinois	▲Chicago Cook	Produce Exchange Bank †	Absorbed by Western State Bank.
"	▲Jacksonville Morgan	M. P. Ayers & Co. †	Reorganized.
"	▲Mount Carmel Wabash	American State Bank §	Reorganized.
Indian Ter.	Holdenville Creek	Citizens Bank †	Reorganized.
"	Lehigh Choctaw	Bank of Lehigh †	Reorganized.
"	Poteau Choctaw	Edmond McKenna †	Succeeded by Bank of Poteau.
Iowa	Fayette Fayette	Bank of Fayette †	Reorganized.
"	Ledyard Kossuth	First City Bank †	Liquidated.
Kansas	Cuba Republic	Cuba Exchange Bank †	Succeeded by State Bank of Cuba.
Louisiana	▲Shreveport Caddo	S. B. McCutchen †	Succeeded by Citizens National Bank.
Michigan	Niles Berrien	First National Bank	Failed.
Minnesota	Henning Otter Tail	Bank of Henning †	Succeeded by State Bank of Henning.
Missouri	Kansas City Jackson	Bank of Grand Avenue §	Liquidating.
"	St. Louis St. Louis City	Gaylord, Blessing & Co. †	Failed.
Montana	▲Anaconda Deerlodge	Mrs. Marcus Daly †	Succeeded by Daly Bank & Trust Co.
"	▲Butte Silverbow	Daly, Donahoe & Moyer †	Succeeded by Daly Bank & Trust Co.
New York	Castleton Rensselaer	National Bank of Castleton	Liquidating.
"	Hannibal Oswego	Brewster Banking Office †	Failed.
"	New York New York	Trust Co. of New York §	Consolidated with No. Am. Tr. Co.
North Dakota	Lidgerwood R chland	Movius State Bank §	Reorganized.
Pennsylvania	Punxsutawney Jefferson	Citizens Bank §	Absorbed by First National Bank.
"	▲York York	J. M. Smyser & Co. †	Liquidating.
South Carolina	▲Orangeburg Orangeburg	First National Bank	Liquidating.
Tennessee	▲Lebanon Wilson	Peoples Bank §	Reorganized.
Texas	Columbia Brazoria	Columbia Exchange Bank †	Absorbed by Bank of Angleton, Tex.
"	▲Goldthwaite Mills	First National Bank	Succeeded by D. H. Trent.
Washington	▲Ritzville Adams	Adams County Bank §	Succeeded by First National Bank.
Wisconsin	▲Mauston Juneau	Bank of Mauston †	Reorganized.

REPRESENTATIVE ATTORNEYS

IN THE

United States and Canada

Names given in this list may be relied on as being entirely trustworthy and responsible in matters of Commercial Law, Collections, and any Legal Business entrusted to them.

ALABAMA.

Town and County.	Name.
▲Abbeville*✪† .....Henry	J. G. Cowan.
Albertville*✪† ...Marshall	E. O. McCord.
Alexander City*✪†Talla'sa	P. O. Stevens.
▲Andalusia* ....Covington	Henry Opp.
▲Anniston*✪†.....Calhoun	J. J. WILLETT. Refers to Anniston and First National Banks.
▲Ashland* .....Clay	Bowie, Dixon & Manning.
▲Ashville*.....St. Clair	Inzer & Greene.
▲Athens*✪† .....Limestone	W. T. Sanders.
▲Attalla*✪†.....Etowah	See Gadsden.
Bessemer*✪† ....Jefferson	B. C. Jones.
▲Birmingham*✪†.Jefferson	B. M. ALLEN. Refers to First National Bank.
" ..... "	GARRETT, UNDERWOOD & THACH, Counsel for Peoples Savings Bank and Tutwiler Coal, Coke & Iron Co.
" ..... "	E. J. SMYER. Attorney for First National Bank, Birmingham Trust & Savings Co., and Continental Gin Co.
" ..... "	JAMES L. TANNER. Refers to First National Bank.
Blocton*✪† .....Bibb	W. H. Logan.
▲Brewton*✪† ....Escambia	M. A. RABB.
Bridgeport*✪†....Jackson	J. L. Hackworth.
▲Butler* .....Choctaw	Edward J. Gilder.
▲Camden*✪† .....Wilcox	Miller & Bonner.
▲Carrollton*.....Pickens	M. L. Stansel.
▲Center* .....Cherokee	Thomas Bradford.
▲Centerville✪†.....Bibb	W. W. Lavender.
Citronelle*✪† .....Mobile	See Mobile.
▲Clanton*✪† .....Chilton	Adams & Martin.
▲Clayton*✪† .....Barbour	E. P. Thomas.
Columbia*✪† .....Henry	B. F. REID.
▲Columbiana*✪† ....Shelby	Brown & Leeper.
Courtland*✪†...Lawrence	See Moulton.
▲Cullman*✪†.....Cullman	George H. Parker.
▲Dadeville*✪†...Tallapoosa	T. L. Bulger.
▲Daphne* .....Baldwin	J. J. Clemmons.
▲Decatur*✪† .....Morgan	C. C. HARRIS.
Demopolis*✪† ...Marengo	GESNER WILLIAMS.
Dothan*✪† .....Henry	Espy & Farmer.
▲Double Springs*.Winston	P. H. Newman.
▲Edwardsville*✪† Cleburne	Merrill & Bridges.
▲Elba*✪† .....Coffee	Hickman & Riley.
Ensley*✪†.....Jefferson	See Birmingham.
Enterprise*✪†.....Coffee	See Elba.
Eufaula*✪† .....Barbour	A. H. MERRILL.
▲Eutaw*✪† .....Greene	McQueen & Harwood.
▲Evergreen*✪†....Conecuh	Farnham & Crum.
Fannsdale*✪† ....Marengo	R. M. Douglas.
▲Fayette*✪† .....Fayette	McGuire & Collier.
▲Florence*✪†...Lauderdale	SIMPSON & JONES.
▲Fort Payne*✪† ...De Kalb	L. L. Cochran.
Fruithurst*✪† ...Cleburne	R. L. Blackmarr.
▲Gadsden*✪† .....Etowah	DORTCH & MARTIN.
▲Geneva*✪†.....Geneva	M. E. Milligan.
▲Greensboro*✪† .....Hale	Tutwiler & Jones.
▲Greenville*✪† .....Butler	Richardson & Hamilton.
▲Grovehill* .....Clarke	Lakeland & Wilson.
▲Guntersville*✪†..Marshall	J. D. Davis.
▲Hamilton*✪ .....Marion	B. R. Fite.
Hartselle*✪† .....Morgan	Porter M. Brindley.
▲Hayneville* .....Lowndes	Richardson & Whitten.
▲Huntsville*✪† ....Madison	ROBERT E. SPRAGINS.
Jacksonville*✪† . Calhoun	S. D. G. Brothers.
▲Jasper*✪† .....Walker	Coleman & Bankhead.
▲Lafayette*✪† ...Chambers	E. M. OLIVER.
▲Linden* .....Marengo	W. Cunninghame.
▲Livingston*✪†.....Sumter	Altman & Brockway.
▲Luverne*✪† ....Crenshaw	Richardson & Bricken.
▲Marion*✪†.....Perry	J. H. Stewart.
▲Mobile*✪† .....Mobile	GREGORY L. & H. T. SMITH. Attorneys for First National Bank.
" ..... "	VAUGHAN & GAILLARD. Practice in all courts. Prompt and persistent attention given to collections and all legal business. Reference: First National Bank and Peoples Bank, Mobile.
▲Monroeville* .....Monroe	B. L. Hibbard.
Montevallo*✪† .....Shelby	J. M. Reynolds.
¶Montgomery*✪† .Mont'y	GRAHAM & STEINER. Attorneys for R. G. Dun & Co., Josiah Morris & Co., bankers, and Farley National Bank.
▲Moulton*.....Lawrence	James I. Abercrombie.
New Decatur*✪† ..Morgan	J. C. Eyster.
▲Oneonto*✪†.....Blount	G. W. Darden.
▲Opelika*✪† .....Lee	SAMFORD & SON.
Oxford*✪† .....Calhoun	E. H. Hanna.
▲Ozark*✪† .....Dale	Joseph E. Acker.
Piedmont*✪† .....Calhoun	Cooke & Cooke.
Pratt City*✪ ....Jefferson	J. B. & C. D. Comstock.
▲Prattville*✪† .....Autauga	C. E. O. TIMMERMAN.
Roanoke*✪†.....Randolph	R. E. Taylor.
▲Rockford* .....Coosa	John W. Batson.
▲Russellville*✪†...Franklin	W. H. KEY.
▲Scottsboro*✪† ....Jackson	J. E. Brown.
▲Scale*✪† .....Russell	Boykin & Benton.
▲Selma*✪† .....Dallas	L. E. JEFFRIES. Attorney for Woolsey Banking House, Central City Loan Assn., Cawthon Cotton Mills, and Estelle Cotton Mills.
Sheffield*✪† ..... Colbert	R. H. Wilhoyte.
▲St. Stephens*.Washington	C. C. Kimbrough.
Sylacauga*✪† .. Talladega	See Talladega.
▲Talladega*✪† ....Talladega	WHITSON & GRAHAM.
Thomasville*✪† .... Clarke	Norman Gunn.
▲Troy*✪† .....Pike	W. H. PARKS & SON.
▲Tuscaloosa*✪†.Tuscaloosa	FOSTER & OLIVER.
▲Tuscumbia*✪† .....Colbert	Isaac Orme.
▲Tuskegee*✪† .....Macon	W. F. Foster
▲UnionSprings*✪†.Bullock	JINKS & COPE.
Uniontown*✪† .....Perry	G. B. Johnston.
▲Vernon* .....Lamar	Nesmith & Nesmith.
Vinemont .....Cullman	See Cullman.
Warrior*✪† .....Jefferson	S. C. Davidson.
▲Wedowee* .....Randolph	R. S. Pate.
▲Wetumpka*✪† .....Elmore	W. P. Gaddis.

ALASKA.

Juneau*✪	Lyons & Lyons.
Nome	James Keifer.
▲Sitka*✪	BURTON E. BENNETT.
Skagway	Church & Day.

ARIZONA.

Bisbee*† .....Cochise	JOSEPH M. O'CONNELL.
▲Flagstaff*✪† .....Coconino	E. E. Ellinwood.
▲Florence*† ..... Pinal	W. R. STONE.
▲Globe*† .....Gila	P. T. Robertson.
▲Holbrook*✪† .....Navajo	C. O. Anderson.
Jerome*✪† ..... Yawapai	HEYWARD M. GIBBES.
▲Kingman*✪† .....Mohave	J. M. Brown.
Mesa*✪† .....Maricopa	George W. Woy.
▲Nogales*✪† ....Santa Cruz	E. Williams.
¶Phœnix*✪† .....Maricopa	L. H. CHALMERS.
▲Prescott*✪† .....Yavapai	E. M. SANFORD.
Safford*† ..... Graham	See Solomonsville.
▲Solomonsville*†..Graham	Wiley E. Jones.
▲St. Johns* .....Apache	Walter G. Scott.
Tempe*✪† .....Maricopa	W. J. Kingsbury.
▲Tombstone*✪† .... Cochise	Charles S. Clarke.
▲Tucson*✪† ..... Pima	OWEN T. ROUSE.
Williams *✪† .... Coconino	See Flagstaff.
▲Yuma*✪† ..... Yuma	See Phoenix.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ✪ Express Office. † Telegraph Station. ¶ State Capital

ARKANSAS.

Town and County.	Name.
▲Arkadelphia*•† ..... Clark	BRADLEY & GARRETT.
▲Arkansas City*•†....Desha	F. M. Rogers.
Atkins*•† ..... Pope	Wilson & Brooks.
▲Augusta*•† ..... Woodruff	Stanley & Andrews.
▲Batesville*•†. Indep'dence	JAMES W. BUTLER.
Beebe*•† ..... White	Moore & Moore.
▲Benton*•† ..... Saline	J. W. Westbrook.
▲Bentonville*•†..... Benton	J. A. Rice.
▲Berryville*•..... Carroll	Fancher & Fancher.
Blackrock*•†...Lawrence	Z. M. Cypert.
Booneville* ..... Logan	Ferguson & Barlow.
Brinkley*•†..... Monroe	C. F. Greenlee.
▲Camden*•†..... Ouachita	SMEAD & POWELL.
▲Centerpoint*..... Howard	W. D. Lee.
▲Charleston*•.... Franklin	T. A. Pettigrew.
▲Clarendon*•†..... Monroe	THOMAS & LEE.
▲Clarksville*•† ..... Johnson	McKennon & Patterson.
▲Clinton*..... Van Buren	S. W. Simpson.
▲Conway*•† ..... Faulkner	S. FRAUENTHAL.
▲Corning*•†..... Clay	G. B. Oliver.
Dallas* ..... Polk	F. M. Reeves.
▲Danville*..... Yell	Parker & Priddy.
▲Dardanelle*..... Yell	Crownover & Crownover.
DeQueen*•†..... Sevier	Collins & Lake.
▲Desarc*..... Prairie	Roberts & Willeford.
▲Devall Bluff*•.....Prairie	McClintock & Langford.
▲DeWitt*•† ..... Arkansas	Gibson & Park.
▲El Dorado*•† ..... Union	E. O. MAHONY.
England*•† ..... Lonoke	N. E. Johnson.
▲Eureka Springs*•† Carroll	GEORGE C. CHRISTIAN.
▲Evening Shade* ..... Sharp	Davidson & Meeks.
▲Fayetteville*•†. Wash'ton	WALKER & WALKER.
Fordyce*•†..... Dallas	R. C. Fuller.
▲Forrest City*•†St. Francis	NORTON & PREWETT.
▲Fort Smith*•† ..Sebastian	T. W. M. BOONE.
Gravette*•† ..... Benton	W. H. Austin.
▲Greenwood*•†..Sebastian	R. P. Powell.
▲Hamburg* ..... Ashley	G. P. GEORGE.
▲Hampton*..... Calhoun	C. L. Poole.
▲Hardy*•†..... Sharp	C. D. Foster.
▲Harrisburg*•† ...Poinsett	J. J. Mardis.
▲Harrison*•..... Boone	Crump & Crump.
Hazen*•† ..... Prairie	C. S. Proctor.
▲Heber* ..... Cleburne	W. L. Thompson.
▲Helena*•†..... Phillips	QUARLES & MOORE.
Hope*•†..... Hempstead	JAMES H. McCOLLUM.
▲Hot Springs*•†...Garland	WOOD & HENDERSON.
▲Huntsville* ..... Madison	W. T. Brooks.
Imboden*•† .....Lawrence	George G. Dent.
▲Jasper* ..... Newton	M. T. Briscoe.
▲Jonesboro*•† ...Craighead	EDWARD H. MATHES.
Junction*•† ..... Union	E. O. Mahoney.
Kingsland*•† ...Cleveland	See Rison.
▲Lake City*.....Craighead	T. H. CARAWAY.
▲Lake Village*.....Chicot	R. M. Gains.
¶▲Little Rock*•† .. Pulaski	W. E. ATKINSON. Practices in all State and Federal Courts. Collections properly attended to.
" ..... "	JOSEPH LOEB. Refers to any bank in Little Rock.
" ..... "	ROSE, HEMINGWAY & ROSE. Refer to any bank in city.
▲Lockesburg* ..... Sevier	Collins & Lake.
▲Lonoke*•† .....Lonoke	GEORGE SIBLY.
Luxora*.....Mississippi	E. F. GREER.
▲Magnolia*•† ....Columbia	Stevens & Stevens.
▲Malvern*•†...Hot Springs	M. M. DUFFIE.
Mammoth Sp'gs*•†Fulton	C. E. Elmore.
▲Marianna*•† ..... Lee	McCULLOCH & McCULLOCH.
▲Marion*•† .....Crittenden	L. P. Berry.
▲Marshall* ..... Searcy	A. Y. Barr.
Maynard* .....Randolph	See Pocahontas.
▲Melbourne* ..... Izard	J. B. Baker.
▲Mena*•†..... Polk	MARK P. OLNEY.
▲Monticello*•† ..... Drew	Wells & Williamson.
▲Morrilton*•† .....Conway	C. ARMSTRONG.
▲Mountain Home*..Baxter	M. N. Dyer & Son.
▲Mountainview*.....Stone	B. F. Williamson.
▲Mount Ida*.Montgomery	G. Witt.
▲Murfreesboro* .....Pike	J. C. Pinnix.
Nashville*†..... Howard	W. C. Rodgers.
▲New Lewisville*† L'Fay'te	King & Searcy.
▲Newport*•† .....Jackson	JOSEPH M. STAYTON.
▲Osceola* ..... Mississippi	G. W. Thomason.
▲Ozark*•† .....Franklin	W. W. Mansfield.
▲Paragould*•†.....Greene	JOHNSON & LUNA.
▲Paris* ..... Logan	Anthony Hall.
▲Perry* ..... Perry	James A. Vance.
▲Piggott*•†..... Clay	L. Hunter.
▲Pine Bluff*•†....Jefferson	CRAWFORD & HUDSON. Attorneys for Citizens Bank.
▲Pocahontas* ... Randolph	Witt & Schonover.
▲Powhatan*.....Lawrence	L. B. Poindexter.
▲Prescott*•† .....Nevada	W. V. TOMPKINS.
▲Princeton* .....Dallas	R. H. Dedham.
Rector*•† ..... Clay	See Piggott.
▲Richmond*.. Little River	J. C. Head.
▲Rison*•†..... Cleveland	W. J. Stanfield.
Rogers*•† .....Benton	W. C. ROBERTS.
▲Russellville*•†..... Pope	J. T. BULLOCK.
▲Salem*..... Fulton	Charles A. Phillips.
▲Searcy*•†..... White	John T. Hicks.
▲Sheridan* ..... Grant	W. D. Brouse.
Siloam Springs*•†.Benton	T. G. Williams.
Springdale*•† Washington	J. L. Long.
▲Star City* .....Lincoln	H. R. Lucas.
Stuttgart*•† .....Arkansas	Edward Pettit.
▲Texarkana*•† ..... Miller	WEBBER & WEBBER.
▲Van Buren*•† .. Crawford	JESSE TURNER.
▲Vanndale*•† ..... Cross	O. N. Killough.
▲Varner*•† ..... Lincoln	G. H. Joslyn.
Waldo*•† ..... Columbia	See Magnolia.
▲Waldron* .....Scott	John W. Goolsby.
▲Walnut Ridge*•†.Lawr'ce	Phillips & Beakley.
▲Warren*•†..... Bradley	W. S. Goodwyn.
▲Washington*† Hempstead	David B. Conway.
Wittsburg ..... Cross	See Vanndale.
Wynne*•† ..... Cross	J. T. Patterson.
▲Yellville*.....Marion	J. C. Floyd.

CALIFORNIA.

Town and County.	Name.
Alameda*•†.....Alameda	E. K. TAYLOR.
Alhambra*•..Los Angeles	A. S. Halsted.
▲Alturas* ..... Modoc	Goodwin & Stewart.
Anaheim*•†.....Orange	Richard Melrose.
Antioch*•†..Contra Costa	Hartley & Abbott.
Arcata*•..... Humboldt	George W. Hopkins.
▲Auburn*•† ..... Placer	J. M. FULWEILER.
Azusa*•† ....Los Angeles	W. H. Davies.
▲Bakersfield*•† .....Kern	T. M. McNAMARA.
Benicia*•† ..... Solano	C. P. Stevens.
Berkeley*•†.....Alameda	W. N. WASTE.
Biggs*•†..... Butte	F. F. Carnduff.
Bodie*•..... Mono	See Bridgeport.
▲Bridgeport*•..... Mono	J. E. Goodall.
Calistoga*•† ..... Napa	See Napa.
Cambria*•†...San Luis Ob.	B. H. Franklin.
Campbell*•† ..Santa Clara	See San Jose.
Cayucos*•†....San Luis Ob.	See San Luis Obispo.
Cedarville* ..... Modoc	See Susanville.
Chico*•† ..... Butte	F. C. LUSK.
Cloverdale*•† ..... Sonoma	H. H. McKoon.
Colton*•†.San Bernardino	Thomas D. Hamilton
▲Colusa*•† .....Colusa	U. W. BROWN.
Corona* ..... Riverside	G. R. Freeman.
Covina*•†....Los Angeles	See Los Angeles.
▲Crescent City*•.Del Norte	Childs & Hart.
Dixon*•†..... Solano	A. Manning.
Downey*•†...Los Angeles	J. H. Ardis.
Downieville*•† ..... Sierra	F. R. WEHE.
Dutchflat*•†..... Placer	W. P. Snowden.
Elsinore*•† ..... Riverside	Collier & Evans.
Escondido*•† ..San Diego	See San Diego.
▲Eureka*•†..... Humboldt	J. N. GILLETT.
▲Fairfield*•†..... Solano	Coghlan & Harvey.
Fallbrook*•†... San Diego	See San Diego.
Ferndale*•†.... Humboldt	James Smith.
Folsom*•† ... Sacramento	See Sacramento.
Forest*•† ..... Sierra	See Nevada City.
Foresthill*•†..... Placer	See Auburn.
Fort Bragg*•† Mendocino	See Ukiah.
Fort Jones*•† ...Siskiyou	I. A. Reynolds.
▲Fresno*•†..... Fresno	F. E. COOK.
Fullerton*•† ..... Orange	H. C. Head.
Garlock* ..... Kern	George W. Fox.
Gilroy*•† .....Santa Clara	J. C. Zuck.
Gonzales*•† .....Monterey	S. W. Mack.
Grass Valley*•†...Nevada	C. W. KITTS.
Gridley*•†..... Butte	R. C. Long.
Guadalupe*•†.Santa Barb.	See Santa Maria.
▲Hanford*•†..... Kings	J. W. Hudson.
Hayward*•† ....Alameda	J. A. Collins.
Healdsburg*•† ... Sonoma	J. W. Rose.
Hemet*•† ..... Riverside	P. C. Little.
▲Hollister*•† ...San Benito	BRIGGS & HUDNER.
Hueneme*•† .....Ventura	T. H. Merry.
▲Independence*•† .....Inyo	P. H. Mack.
Ione*•† ..... Amador	See Jackson.
▲Jackson*•†..... Amador	J. W. Caldwell.
▲Lakeport*•..... Lake	T. B. Bond.
Lemoore*•†..... Kings	W. D. Maddin.
Livermore*•†....Alameda	G. W. Langan.
Lodi*•† .....San Joaquin	See Stockton.
Lompoc*•.Santa Barbara	Fox & Sheridan.
Longbeach*•† ..Los Ang's	E. C. Denio.
▲Los Angeles*•†.Los Ang's	CHAS. L. BATCHELLER. Reference: First National Bank.
" ..... "	FLINT & BARKER, Attorneys for Los Angeles National Bank.
" ..... "	LEON F. MOSS. Reference: First National Bank.
Los Gatos*•† .Santa Clara	W. M. Beggs.
▲Madera*•†..... Madera	Francis A. Fee.
▲Mariposa*•† ..... Mariposa	J. W. Congdon.
▲Markleeville* .....Alpine	See Placerville.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Martinez*•†..Contra Costa	W. S. Tinning.
▲Marysville*•†..... Yuba	FORBES & DINSMORE.
Mendocino*•†..Mendocino	M. J. Byrnes.
▲Merced*•†.....Merced	J. W. KNOX.
▲Modesto*•† ....Stanislaus	NEEDHAM & DENNETT.
Monrovia*•†..Los Angeles	C. E. Slosson.
Monterey*•†....Monterey	S. F. Geil.
▲Napa*•†.....Napa	JOHN T. YORK.
National City*•† San D'go	See San Diego.
▲Nevada City*•† ...Nevada	T. FORD.
North Ontario*•†SanBern	See Ontario.
North San Juan*•†Nevada	See Nevada City.
Oakdale*•†..... Stanislaus	See Modesto.
▲Oakland*•† .....Alameda	EDWARD A. HOLMAN. Refers to California Bank.
Oceanside*•†...San Diego	See San Diego.
Ontario*•†San Bernardino	E. H. Jolliffe.
Orange*•†..... Orange	See Santa Ana.
Orland*•†.....Glenn	See Willows.
▲Oroville*•†.....Butte	John Gale.
Oxnard*• .....Ventura	See Ventura.
Pacific Grove*•†Monterey	E. C. Smith.
Paloalto*•†...Santa Clara	Joseph Hutchinson.
Pasadena*•†..Los Angeles	G. A. GIBBS.
Paso Robles*•† San L. Ob.	G. & A. Webster.
Petaluma*•†.....Sonoma	HASKELL & DENNY.
▲Placerville*•†..El Dorado	Irwin & Irwin.
Pleasanton*•†... Alameda	T. W. Harris.
Pomona*•† ..Los Angeles	J. A. GALLUP.
Portersville*•†.....Tulare	J. F. Boller.
▲Quincy*•†.....! Plumas	Goodwin & Webb.
Randsburg*• .....Kern	C H. Wynn.
▲Redbluff*•†.....Tehama	JOHNSON & CHASE.
▲Redding*•†.....Shasta	WATSON & BUSH.
Redlands*•† San Bern'rd'o	F. C. PRESCOTT.
▲Redwood City*•†S'nM'teo	George C. Ross.
▲Riverside*•†....Riverside	P. S. CASTLEMAN.
¶▲Sacramento*•† ...Sacra'o	L. T. HATFIELD.
▲Salinas*•† .....Monterey	DAUGHERTY & LACEY.
▲San Andreas*•†.Calaveras	F. J. Solinsky.
▲San Bernardino*•†San B'o	OTIS & GREGG.
▲San Diego*•†...San Diego	OSCAR A. TRIPPET. Attorney for First National Bank.
▲San Francisco*•†...San F.	CHICKERING & GREGORY, 222 Sansome St. Attorneys for California Fruit Growers Assn., and Hawaiian Con'l & Sugar Co.
" ..... "	GORDON & YOUNG, 14 Sansome St. Attorneys for Germania Trust Co. and Swiss American Bank.
" ..... "	H. C. SCHAERTZER, 530 California St. Practices in the State and Federal Courts. Refers to local State and Federal Judiciary.
" ..... "	ALFRED H. YORDI. Safe Deposit Building. General practice. Correspondence solicited. References: Mutual Savings Bank, Italian-American Bank.
San Jacinto*•†. Riverside	T. T. Porteous.
▲San Jose*•†...Santa Clara	C. L. WITTEN. General law practice. Refers to banks and business houses.
San Leandro*•†..Alameda	John Black.
▲San Luis Obispo*•†S. L. Ob	VENABLE & GOODCHILD.
San Mateo*•†..San Mateo	C. N. Kirkbride.
San Miguel*•†..S. Luis Ob	G. & A. Webster.
San Pedro*•† Los Angeles	W. H. Savage.
▲San Rafael*•†.....Marin	HEPBURN WILKINS.
▲Santa Ana*•†.....Orange	E. E. Keech.
▲Santa Barbara*•†S'nta B'a	HENLEY C. BOOTH.
Santa Clara*•† Santa Clara	D. Henderson.
▲Santa Cruz*•† .Santa Cruz	LINDSAY & NETHERTON.
Santa Maria*•†Santa Bar'a	T. R. Finley.
Santa Monica*•†Los Ang's	Tanner & Taft.
Santa Paula*•† ....Ventura	See Ventura.
▲Santa Rosa*•† ....Sonoma	J. R. LEPPO.
Sebastopol*•.....Sonoma	James A. Stidger & Son.
Selma*•†.....Fresno	E. E. Shepard.
Sonoma*•† .....Sonoma	R. R. Poppe.
▲Sonora*•†..... Tuolumne	F. W. STREET.
So. Riverside†..Riverside	See Corona.
St. Helena*•.....Napa	Thomas Watt.
▲Stockton*•†..San Joaquin	JOSHUA B. WEBSTER.
Suisun City*•†.....Solano	George A. Lamont.
▲Susanville*•† .....Lassen	Goodwin & Goodwin.
Sutter Creek*•† .Amador	See Jackson.
Tehachapi*•†..... Kern	See Bakersfield.
Templeton*•†..S. Luis Ob.	See Paso Robles.
Tomales*•† .....Marin	Fred Woodworth.
Truckee*•† .....Nevada	C. F. McGlashan.
Tulare*•† ..... Tulare	DAVIS & ALLEN.
Tustin*•† ..... Orange	See Santa Ana.
▲Ukiah*•† ....Mendocino	J. A. Cooper.
Vacaville*•† ..... Solano	R. Barcar.
Vallejo*•†.....Solano	L. G. HARRIER.
Valleyford*•† ....Sonoma	See Santa Rosa.
▲Ventura*•† ..... Ventura	THOMAS O. TOLAND.
▲Visalia*•† .....Tulare	MILLER & HANNAH.
Watsonville*•† Santa Cruz	Holbrook & Maher.

Town and County.	Name.
▲Weaverville*• ....Trinity	James W. Bartlett.
Wheatland*•†.....Yuba	E. T. Manwell.
Whittier*•† ..Los Angeles	WM. M. HIATT.
Williams*•† .....Colusa	See Colusa.
▲Willow*•† .....Glenn	Frank Moody.
Winters*•† ..... Yolo	Philip Bruton.
▲Woodland*•† .....Yolo	ARTHUR C. HUSTON.
▲Yreka*•†.....Siskiyou	Gillis & Tapscott.
▲Yuba City*•†.....Sutter	M. E. Sanborn.

COLORADO.

Town and County.	Name.
▲Akron*•† .... Washington	August Muntzing.
Alamosa*•† ..... Conejos	W. E. Cox.
Alma*•†.....Park	See Fairplay.
Amethyst*•† ..... Mineral	Albert L. Moses.
▲Aspen*•† .....Pitkin	R. G. WITHERS.
Berthoud*•† .....Larimer	See Fort Collins.
▲Boulder*•†..... Boulder	
▲Breckenridge*•†. Summit	J. W. Swisher.
Brighton*•† ....Arapahoe	W. G. Lovelace.
Brush*•†.....Morgan	See Fort Morgan.
▲Buenavista*•†.... Chaffee	G. K. HARTENSTEIN.
▲Burlington*•†. Kit Carson	See Denver.
▲Canon City*•†....Fremont	WALDO & DAWSON.
Carbondale*•†... Garfield	See Glenwood Springs.
▲Castlerock*•† ....Douglas	A. G. Webster.
▲Central City*•†.....Gilpin	CHASE WITHROW.
▲Cheyenne Wells*•†Chey'ne	C. I. Spere.
▲Colorado Spr'gs*•†El Paso	J. E. McINTYRE. Corporation and mercantile law.
▲Conejos*† ..... Conejos	See Alamosa.
▲Cortez*.....Montezuma	C. W. Blackmer.
Craig*..... Routt	L. L. Breeze.
▲Creede*•† ..... Mineral	A. L. MOSES.
CrestedButte*•†Gunnison	Metzler Bros.
▲Cripplecreek*•†....Teller	J. MAURICE FINN.
▲Del Norte*•†..Rio Grande	George P. Wilson.
▲Delta*•†..... ..... Delta	A. R. King.
¶▲Denver*•† .... Arapahoe	BARTELS & BLOOD, Peoples Bank Bldg. Attorneys for the Colorado National Bank.
" ..... "	BICKSLER, McLEAN & BENNETT, Equitable Bldg. Colorado counsel for American Surety Co. of New York.
" ..... "	THOS. H. HOOD, Equitable Bldg. Refers to First National Bank.
" ..... "	CAESAR A. ROBERTS, Cooper Bldg. Mines and corporations. References: Justices, State Supreme Court.
" ..... "	ROGERS, CUTHBERT & ELLIS, Boston Bldg. Denver attorneys for R. G. Dun & Co.
" ..... "	STUART D. WALLING. Ernest & Cranmer Building. Attorney for Denver National Bank.
" ..... "	WOLCOTT & VAILE. General counsel for the D. & R. G. R.
Dolores*•†... Montezuma	See Cortez.
▲Durango*•† .....La Plata	O. S. Galbreath.
Eaton*•†.....Weld	See Greeley.
El Dora*..... Boulder	B. W. Coleman.
▲Fairplay*•†.....Park	CHARLES A. WILKIN.
Florence*•†.....Fremont	JOHNSON & KILLIAN.
▲Fort Collins*•†.. Larimer	GEORGE W. BAILEY.
▲Fort Morgan*•†.. Morgan	E. E. Williams.
Fowler*•† ..... Otero	See La Junta.
Garrison†..... Costilla	See Alamosa.
▲Georgetown*•† Cl'r Creek	J. J. WHITE.
Gillett*•† ..... Teller	C. A. Gillete.
▲Glenwood Sp'gs*•†Garf'ld	E. T. TAYLOR.
▲Golden*•†.....Jefferson	W. A. Dier.
Granada*•† .....Prowers	W. O. Merrill.
▲Grand Junction*•†..Mesa	SAMUEL G. McMULLIN.
▲Greeley*•† ....Weld	H. N. HAYNES.
▲Gunnison*•†....Gunnison	DEXTER T. SAPP.
Holly*•† ....Prowers	J. S. McMurtry.
▲Holyoke*•†.....Phillips	J. S. Bennett.
Hooper*•†.. .....Costilla	David M. Cox.
Hotchkiss*.....Delta	Charles L. Pike.
▲Hugo*•† ....Lincoln	T. J. Edwards.
Idaho Spr'gs*•†Cl'r Creek	A. D. BULLIS.
Idalia.....Arapahoe	M. K. Scott.
▲Julesburg*•†... Sedgwick	E. D. Hamilton.
▲Kiowa*.....Elbert	See Denver.
▲Lajunta*•† .....Otero	W. R. GIBSON.
▲Lake City*•†.....Hinsdale	Brown & Nourse.
▲Lamar*•† .....Prowers	C. C. Goodale.
▲Las Animas*•†.....Bent	A. M. Lambright.
▲Leadville*•† .....Lake	WILLIAM H. NASH.
Littleton*•† ....Arapahoe	See Denver.
Longmont*•†.....Boulder	H. M. MINOR.
Loveland*•†.....Larimer	Lyman Porter.
Mancos*•†....Montezuma	See Cortez.
Manzanola*•†.....Otero	Horace B. Dye.
▲Meeker*.....Rio Blanca	J. L. Gray.
Monte Vista*•†Rio Grande	Jesse Stephenson.
▲Montrose*•†....Montrose	S. S. Sherman.
New Windsor*•†..... Weld	Geo. J. Rowne.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Ouray*†* .. ..Ouray	STORY & STORY.
Pitkin*†* .....Gunnison	See Gunnison
▲Pueblo*•†*.....Pueblo	WILLIAM B. YATES. References: Western National Bank and First National Bank.
▲Redcliff*†*.....Eagle	A. R. Brown.
▲Rico*†* .....Dolores	JOHN KNOWLES.
Ridgway*•†* .....Ouray	See Ouray.
Rifle*•†*.....Garfield	See Glenwood Springs.
Rockyford*•†*.....Otero	R. S. Beall.
▲Saguache* .....Saguache	W. E. Cox.
Salida*•†* .....Chaffee	A. R. MILLER.
▲San Luis*.....Costilla	See Alamosa.
▲Sheridan Lake*•†*..Kiowa	J. S. Booher.
▲Silverciff*†*.....Custer	John T. McNeeley.
▲Silverton*•†* ....San Juan	EDGAR BUCHANAN.
▲Springfield*†*.....Baca	See Trinidad.
Steamboat Spr.*.....Routt	J. R. Harding.
▲Sterling*•†* .....Logan	SMITH A. BURKE.
Stockyards.....Arapahoe	F. C. Goudy.
▲Sulphur Springs* ..Grand	J. N. Pettingill.
▲Telluride*•†*...San Miguel	L. C. KINIKIN.
▲Trinidad*•†* ..Las Animas	A. C. McCHESNEY.
Victor*•†* ..... Teller	J. W. HUFF.
▲Walsenburg*•†*.Huerfano	P. W. Sweeney.
Westcliffe* .....Custer	J. G. Schweigert.
Windsor*†*.....Weld	See Greeley.
Wray*•†* .....Yuma	See Akron.
▲Yuma*•†*.....Yuma	See Akron.

CONNECTICUT.

Town and County.	Name.
Andover*•†*.....Tolland	M. P. Yoemans.
Ansonia*•†*...New Haven	MUNGER & MUNGER.
Berlin*•†* .....Hartford	See New Britain.
Bethel*•†* .....Fairfield	See Danbury.
Bloomfield*•†* ....Hartford	See Hartford.
Branford*•†*..New Haven	Harry W. Doolittle.
▲Bridgeport*•†*...Fairfield	HOLLISTER & KELSEY.
Bristol*•†* .....Hartford	See Hartford.
Brookfield*•†*....Fairfield	See Danbury.
Brooklyn*•†*.....Windham	See Danielson.
Buckland*.* .....Hartford	See Hartford.
Canaan*•†* .....Litchfield	J. H. Roraback.
Canton*•†* .....Hartford	See Hartford.
Central Village*•†*W'th'm	See Danielson.
Chester*•†*..... Middlesex	Willcox & Tyler.
Clinton*•†*.....Middlesex	Charles A. Pelton.
Colchester*•†*....New Lon.	E. S. Day.
Collinsville*•†* ..Hartford	Oliver Case.
Cornwall*.*.....Litchfield	See Litchfield.
Cromwell*•†*...Middlesex	See Middletown.
▲Danbury*•†*.....Fairfield	TWEEDY, SCOTT & WHITTLESEY.
Danielson*•†* ...Windham	ARTHUR G. BILL.
Deepriver*•†* ..Middlesex	R. W. Tyler.
Derby*•†* .....New Haven	WOOSTER, WILLIAMS & GAGER.
Durham* .....Middlesex	See Middletown.
East Haddam*†* ...Mid'sex	Julius Attwood.
East Hartford*•†*Hartford	See Hartford.
East Lyme*•†*NewLondon	See New London.
Elmwood*•* .....Hartford	See Hartford.
Enfield*•†* .....Hartford	J. W. Thompson.
Essex*•†* ..... Middlesex	James Phelps & Sons.
Fairfield*•†* .....Fairfield	Bacon Wakeman.
Falls Village*•†*Litchfield	See Salisbury.
Farmington*•†*...Hartford	See Hartford.
Glastonbury*•†*. Hartford	See Hartford.
Granby*•†*.....Hartford	See Hartford.
Greenwich*•†*....Fairfield	R. JAY WALSH.
Groton*•†*....New London	See New London.
Guilford*•†* ..New Haven	See New Haven.
▲Haddam*•†* .....Middlesex	See Middletown.
¶▲Hartford*•†* ...Hartford	HUNGERFORD, HYDE, JOSLYN & GILMAN, 49 Pearl St. Attorneys for Hartford National Bank and R. G. Dun & Co.
" ..... "	SPERRY & McLEAN, Aetna Life Bldg. Attorneys for The Aetna Life Insurance Co., The Aetna National Bank, and the United States Bank.
Hazardville* ....Hartford	See Thompsonville.
Higganum*•†* ..Middlesex	G. B. Carlson.
Jewett City*•†* .New Lon.	See Norwich.
Kensington*†*...Hartford	See Hartford.
Lakeville*•†* ....Litchfield	See Salisbury.
▲Litchfield*•†*....Litchfield	WOODRUFF & WOODRUFF.
Lyme*•†*.....New London	See New London.
Manchester*•†* ..Hartford	See South Manchester.
Meriden*•†* ....New Haven	CORNELIUS J. DANAHER.
▲Middletown*•†*...Mid'sex	WARNER, WILLCOX & TYLER.
Milford*•†*....New Haven	George M. Gunn.
Moodus*†* .....Middlesex	See East Haddam.
Mystic*•†* ...New London	LEMUEL CLIFT.
Naugatuck*•†*New Haven	JOHN M. SWEENEY.
New Britain*•†*..Hartford	B. F. GAFFNEY.
New Canaan*•†*..Fairfield	See Stamford.
NewHartford*•†* Litchf'ld	F. A. Jewell.
▲New Haven*•†* .New Hav.	TYLER, INGERSOLL & MORAN, First National Bank Bldg. Attorneys for First National Bank and R. G. Dun & Co.
" ..... "	WATROUS & DAY, 158 Church St. Attorneys for City Bank; general law practice; collections.
" ..... "	WILLIAM A. WRIGHT. General law and collections. Refers to First National Bank.
▲New London*•†*.NewLon.	ALFRED COIT.
Newington*•†*....Hartford	See Hartford.
▲New Milford*•†* Litchfield	Frank W. Marsh.
Newtown*•†*.....Fairfield	Charles H. Northrop.
Norfolk*•†* .....Litchfield	R. B. Stoeckel.
North Haven*•†*New Hav.	See New Haven.
North Manchester†.Hart.	See South Manchester.
Norwalk*•†*.....Fairfield	WARNER & GOLDSMITH.
▲Norwich*•†*..New London	EDWIN W. HIGGINS. Refers to any bank in Norwich.
Orange*•†* ....New Haven	See New Haven.
Parkville†.....Hartford	See Hartford.
Plainfield*•†*....Windham	See Putnam.
Plainville*•†* ....Hartford	See New Britain.
Portland*•†* ... Middlesex	John M. Murdoch.
▲Putnam*•†* .....Windham	EDGAR M. WARNER.
Ridgefield*•†* ....Fairfield	See Danbury.
Rockville*•†*.....Tolland	B. H. BILL.
Roxbury*•†*.....Litchfield	See New Milford.
Salem* .....New London	See Norwich.
Salisbury*•†* ....Litchfield	Warner & Lander.
Saybrooke*•†* ..Middlesex	See Deep River.
Seymour*•†* ..New Haven	Clifford J. Atwater.
Sharon*†* .....Litchfield	See Litchfield.
Shelton*†*.....Fairfield	E. L. Staples.
Simsbury*•†*....Hartford	See Hartford.
Southington*•†*.Hartford	Marcus H. Holcomb.
So. Manchester*•†* ..Hart.	Charles R. Hathaway.
So. Norwalk*•†*..Fairfield	See Norwalk.
Southport*•†* ....Fairfield	John H. Perry.
South Windsor*•†*Hartford	See Hartford.
Stafford Spr.*•†* ..Tolland	J. H. Reed.
Stamford*•†* .....Fairfield	HART & KEELER.
Stonington*•†*..New Lon.	H. A. Hull.
Stratford*•†* .....Fairfield	Charles H. Peck.
Suffield*•†* ..... Hartford	Hugh M. Alcorn.
Thomaston*•†*..Litchfield	F. W. Etheridge.
Thompson*•†* ..Windham	Charles E. Searles.
Thompsonville*•†*...Hart.	C. H. BRISCOE.
▲Tolland*†* ..... Tolland	Edwin S. Agard.
Torrington*•†*...Litchfield	B. E. Higgins.
Unionville*•†* ...Hartford	George E. Taft.
Vernon*•†* .....Tolland	See Rockville.
Wallingford*•†* New Hav.	Leverett M. Hubbard.
▲Waterbury*•†* New Haven	BRONSON & MINOR.
Watertown*•...Litchfield	Charles G. Root.
West Cornwall*•†*..Litch.	L. J. Nickerson.
Westhaven*•†*..New Hav.	See New Haven.
Westport* .....Fairfield	See Bridgeport.
West Winsted*†*..Litchf'd	See Winsted.
Wethersfield*•†* .Hartford	See Hartford.
▲Willimantic*•†* .Windham	GEORGE W. MELONY.
Winchester*....Litchfield	See Winsted.
▲Windham*• ....Windham	See Willimantic.
Windsor*•†*.....Hartford	See Hartford.
Windsor Locks*•†* ..Hart.	J. Warren Johnson.
▲Winsted*•†* .....Litchfield	WILBUR G. MANCHESTER.
Woodbury*†*....Litchfield	Huntington & Warner.
Woodstock*.... Windham	See Putnam.
Yantic*•†*....New London	See Norwich.

DELAWARE.

Town and County.	Name.
Clayton*•†* .....Kent	See Dover.
Delaware City*•†*NewCas.	T. B. Heisel.
Delmar*•†* ..... Sussex	See Salisbury, Md.
¶▲Dover*•†* .....Kent	GEORGE M. JONES.
▲Georgetown*•†* ....Sussex	Woodburn Martin.
Harrington*•†* ..... Kent	See Dover.
Laurel*•†*..... Sussex	See Georgetown.
Lewes*•†* ..... Sussex	Charles W. Whiley, Jr.
Middletown*•†* NewCastle	Martin B. Burris.
Milford*•†*..... Kent	W. F. Causey & Son.
Milton*•..... Sussex	Wm. F. Causey.
Newark*•†*....New Castle	C. B. Evans.
New Castle*•†* New Castle	JOHN H. RODNEY.
Newport*•†*...New Castle	S. T. Townsend, Jr.
Odessa*.....New Castle	See Wilmington.
Seaford*•†* ..... Sussex	See Georgetown.
Smyrna*•†* .....Kent	See Dover.
▲Wilmington*•†* NewCastle	HARRY EMMONS.
" ..... "	L. C. VANDEGRIFT.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

DISTRICT OF COLUMBIA.

Town and County.	Name.
▲Anacostia*•†.....D. C.	See Washington.
Georgetown*•†.....D. C.	CHARLES H. CRAGIN.
¶▲Washington*•† .... D. C.	BLAIR & THOM, Columbian Blg. Refer to all Banks.
" ..... "	CHAPIN BROWN, 323 Four-and-a-Half St. Attorney at Law; mercantile collections; business before the general land office and pension office a specialty.
" ..... "	KNIGHT BROS., McGill Bldg. Solicitors of U. S. and foreign patents; counselors in patent causes; mechanical and patent law experts.
" ..... "	JOHN B. LARNER, 1335 F St. Attorney for Washington Loan & Trust Co., National Metropolitan Bank, Woodward & Lothrop, and National Bank of the Republic.
" ..... "	JAMES F. MULLALY, Warder Bldg. Reference: Washington Loan & Trust Co.

FLORIDA.

Town and County.	Name.
▲Apalachicola*•†.Franklin	H. C. Hicks.
▲Arcadia*•†.....De Soto	CHARLES W. FORRESTER.
Avonpark*.....De Soto	C. D. Knapp.
▲Bartow*•†.....Polk	WILSON & WILSON.
▲Blountstown*• .. Calhoun	See Marianna.
▲Braidentown*•† .Manatee	J. J. STEWART.
▲Bristol*• ..... Liberty	See Tallahassee.
▲Bronson*•†.....Levy	E. A. Pinnell.
▲Brooksville*•† .Hernando	W. S. Jennings.
Cedar Keys*•†.....Levy	E. J Lutterloh.
Cocoa*•† .....Brevard	See Titusville.
▲Crawfordville*† ..Wakulla	See Tallahassee.
▲Dade City*•†.....Pasco	J. A. Hendley.
Daytona*•† .....Volusia	C. H. Spencer.
▲De Funiak Spgs*•†Walt'n	S. K. Gillis.
▲Deland*•†.....Volusia	Stewart & Bly.
Eustis*•†.....Lake	B. S. Weeks.
▲Fernandina*•† ....Nassau	H. J. BAKER.
Fort Meade*•†.....Polk	W. S. Athens.
▲Gainesville*•†....Alachua	W. C. JACKSON.
▲Greencove Spgs*•† ..Clay	C. H. Spencer.
Interlachen*•†....Putnam	See Palatka.
▲Iverness*•†.....Citrus	I. M. Barton.
▲Jacksonville*•† .... Duval	COOPER & COOPER. General law practice. Attorneys for the National Bank of Jacksonville.
" ..... "	M. C. JORDAN. Practices in all Courts. Reference: Bank of Jacksonville.
▲Jasper*•† .....Hamilton	Johnson & Johnson.
Juno*.....Dade	A. E. Heyser.
▲Key West*•†.....Monroe	GEORGE W. ALLEN.
▲Kissimmee*•† ....Osceola	See Orlando.
▲Lake City*•†....Columbia	ROBERSON & SMALL.
Lakeland*•†.....Polk	P. Tucker.
Leesburg*•† .....Lake	Timon & McNamee.
▲Live Oak*•†.....Suwannee	B. B. Blackwell.
▲Macclenny*•†.....Baker	See Jacksonville.
▲Madison*•†.....Madison	C. B. ASHLEY.
▲Marianna*•†.....Jackson	Carter Wilson & Boone.
▲Mayo* .....Lafayette	George W. Breare.
Melbourne*•† ....Brevard	See Titusville.
▲Miami*•† .....Dade	ROBBINS & GRAHAM CO.
▲Milton*•†.....Santa Rosa	E. Amos.
▲Monticello*•† .. Jefferson	D. A. Finlayson.
▲Myers*• .....Lee	See Punta Gorda.
▲Ocala*•† .....Marion	W. S. BULLOCK.
Orange City*•†....Volusia	A. M. Bailey.
▲Orlando*•† .....Orange	MASSEY & WARLOW.
▲Palatka*•† ..... Putnam	DAVIS & HILBURN.
Palmbeach*•† .....Dade	W. I. Metcalf.
Palmetto*•†.....Manatee	See Braidentown.
▲Pensacola*•† ...Escambia	BLOUNT & BLOUNT.
▲Perry*.....Taylor	See Madison.
Punta Gorda*•† ..De Soto	I. H. Trabue.
▲Quincy*•† ..... Gadsden	P. W. White.
Sanford*•† .....Orange	T. E. WILSON.
▲Stanton*•.....Marion	See Ocala.
▲Starke*•†.....Bradford	J. T. Wills.
▲St. Augustine*•†. St. John	W. W. DEWHURST.
St. Petersb'g*•†.Hillsboro	A. Macleod.
▲Sumterville*• .....Sumter	A. C. Clark.
¶▲Tallahassee*•†..... Leon	R. W. WILLIAMS.
▲Tampa*•† .....Hillsboro	FRANK M. SIMONTON.
Tarpon Spgs*•†.Hillsboro	See Tampa.
▲Tavares*•†.....Lake	J. F. Brown.
▲Titusville*•† .....Brevard	F. J. Webb.
▲Vernon .....Washington	See Marianna.
West Palmbeach*•† Dade	See Palmbeach.
Westville*•† .....Holmes	W. T. Bludworth.

GEORGIA.

Town and County.	Name.
▲Abbeville*•† .....Wilcox	T. L. Holton.
Acworth*•† .....Cobb	J. J. Northcott.
Adairsville*•† ....Bartow	See Cartersville.
Adel*•†.....Berrien	See Tifton.
▲Albany*•†.....Dougherty	D. H. POPE & SON.
▲Alpharetta* .....Milton	J. P. Brooke.
▲Americus*•† .....Sumter	CHARLES R. CRISP.
▲Appling*.....Columbia	See Augusta.
Arlington*•†.....Calhoun	W. D. Sheffield.
▲Athens*•†.....Clarke	STRICKLAND & GREEN.
¶▲Atlanta*•† .....Fulton	WILLIAM D. ELLIS, Prudential Bldg. Attorney for the Fourth National Bank; Atlanta Trust & Banking Co.
" ..... "	ROBERT WARE GRASTY, Equitable Bldg. References: Fourth National Bank; Cashier, Maddox Rucker Banking Co., Atlanta.
▲Augusta*•† ....Richmond	WM. H. BARRETT. Refers to any bank in Augusta.
	ALBERT H. RUSSELL.
	W. W. LAMBDIN.
▲Bainbridge*•†....Decatur	J. H. Thomas.
Barnesville*•†.....Pike	R. G. Mitchell, Jr.
▲Baxley*•†.....Appling	J. A. Butt.
▲Blackshear*•†.....Pierce	R. H. Powell & Son.
▲Blairsville*.....Union	O. R. Dupree.
▲Blakely*•†.....Early	See Thomasville.
▲Blueridge*•† .....Fannin	W. E. KAY.
Boston*•† .....Thomas	See Tallapoosa.
▲Brunswick*•† .....Glynn	George P. Monro.
▲Buchanan*•† ... Haralson	J. O. H. Brown.
▲Buena Vista*•†....Marion	O. M. Colbert.
Buford*•†.....Gwinnett	F. A. Cantrell.
▲Butler*•† .....Taylor	S. S. Bennett.
▲Calhoun*•† .....Gordon	William A. Teasley.
▲Camilla*•† .....Mitchell	W. R. Little.
▲Canton*†.....Cherokee	R. D. Jackson.
▲Carnesville*.....Franklin	J. M. MOON.
▲Carrollton*•†.....Carroll	J. A. Blance.
▲Cartersville*•†....Bartow	See Greenville.
▲Cedartown*•†.....Polk	J. C. Edwards.
Chipley *•†.....Harris	R. E. A. Hamby.
▲Clarkesville*•†Habersh'm	I. L. Oakes.
▲Clayton* ..... Rabun	W. E. Lester.
▲Cleveland* ..... White	See Savannah.
▲Clinton. .....Jones	See Hawkinsville.
▲Clyde .....Bryan	C. C. Bush.
Cochran*•† .....Pulaski	McNEILL & LEVY. Attorneys for National Bank of Columbus.
▲Colquitt*•† .....Miller	WILLIAM A. WIMBISH. Attorney Third National Bank.
▲Columbus*•† .. Muscogee	See Danielsville.
" ..... "	John R. Maddox.
Comer*•† .....Madison	J. T. HILL.
▲Conyers*•† .....Rockdale	J. G. Lester.
Cordele*•† .....Dooly	Horace & Carl Holden.
▲Covington*•† .....Newton	B. B. McCowen.
▲Crawfordville*•†.Tal'fe'o	H. L. Patterson.
Culloden*•† .....Monroe	C. C. Minter.
▲Cumming* .....Forsyth	W. C. WORRILL.
▲Cusseta*•†Chattahoochee	Price & Charters.
▲Cuthbert*•† .....Randolph	A. J. Camp.
▲Dahlonega* ..... Lumpkin	R. J. & J. McCAMY.
▲Dallas*•† .....Paulding	D. W. Meadow.
▲Dalton*•† ..... Whitfield	C. L. Livingston.
▲Danielsville*.....Madison	See Louisville.
▲Darien*•†.....McIntosh	JAMES G. PARKS.
Davisboro*•† Washington	J. M. Bishop.
▲Dawson*•† .....Terrell	See Atlanta.
▲Dawsonville*.....Dawson	Crane & McMillan.
▲Decatur*•†.....DeKalb	Quincy & McDonald.
Demorest*•†..Habersham	J. H. McLarty.
▲Douglas*..... Coffee	
▲Douglasville*•† ..Douglas	

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Dublin*•† ..... Laurens	P. L. Wade.
▲Eastman*•† ..... Dodge	James P. Highsmith.
▲Eatonton*•† ..... Putnam	W. B. Wingfield.
▲Elberton*•† ..... Elbert	W. D. Tutt.
▲Ellaville*•† ..... Schley	A. J. Walters.
▲Ellijay*•† ..... Gilmer	J. P. Perry.
▲Fairburn*•† ... Campbell	L. S. Roon.
▲Fayetteville*•† .. Fayette	W. B. Hollingsworth.
Fitzgerald*•† ..... Irwin	L. KENNEDY.
Flovilla*•† ..... Butts	B. P. Bailey.
Flowery Branch*•† .. Hall	See Gainesville.
▲Forsyth*•† ..... Monroe	R. L. Berner.
▲Fort Gaines*•† ..... Clay	W. A. Scott.
Fort Valley*•† .. Houston	H. A. MATHEWS.
▲Franklin* ..... Heard	W. S. Hubbard.
▲Gainesville*•† ..... Hall	DUNLAP & DUNLAP.
▲Georgetown*• .. Quitman	T. L. Guerry.
▲Gibson*•† ..... Glascock	E. B. Rogers.
▲Greensboro*•† ... Greene	J. B. Park, Jr.
▲Greenville*•† Meriwether	H. W. Hill.
▲Griffin*•† ..... Spalding	ROBERT T. DANIEL.
▲Hamilton*•† ..... Harris	B. H. Walton.
Harmony Grove*•† Jack'n	R. L. J. Smith.
▲Hartwell*•† ..... Hart	A. E. McCurry.
▲Hawkinsville*•† .. Pulaski	W. L. & WARREN GRICE.
Hazlehurst*•† ..... Appling	See Hawkinsville.
▲Hiawassee* ..... Towns	J. H. Davis.
▲Hinesville*† ..... Liberty	S. B. Brewton.
Hogansville*•† ..... Troup	Isaac Jackson.
▲Homer* ..... Banks	See Gainesville.
▲Homerville*•† ..... Clinch	R. G. Dickerson.
▲Irwinton* ..... Wilkinson	J. W. Lindsey.
▲Irwinville* ..... Irwin	T. J. Luke.
▲Isabella* ..... Worth	See Sylvester.
▲Jackson*•† ..... Butts	M. P. HALL.
▲Jasper*•† ..... Pickens	J. W. Henley.
▲Jefferson*• ..... Jackson	J. C. Turner.
▲Jesup*•† ..... Wayne	D. M. Clark.
▲Jonesboro*•† ..... Clayton	W. M. Wright.
▲Knoxville*† .... Crawford	R. C. Le Sueur.
▲Lafayette*•† ..... Walker	Lumpkin & Shattuck.
▲La Grange*•† .... Troup	A. H. THOMPSON.
Lavonia*•† ..... Franklin	See Carnesville.
▲Lawrenceville*•†Gwinnett	T. M. & R. W. Peeples.
▲Leesburg*•† ..... Lee	Long & Son.
▲Lexington*• .. Oglethorpe	Joel Cloud.
▲Lincolnton* ..... Lincoln	J. E. Strother.
▲Louisville*•† .... Jefferson	Phillips & Phillips.
▲Lumpkin*•† ..... Stewart	J. T. HARRISON.
▲Macon*•† ..... Bibb	WM. B. BIRCH. Refers to any bank or reputable merchant in this city. Specialties: Commercial, corporation, and insurance law, land litigation; collection department organized.
▲Madison*•† ..... Morgan	George & George.
▲Marietta*•† ..... Cobb	CLAY & BLAIR.
Marshallville*•† ... Macon	See Oglethorpe.
Maysville*•† ..... Jackson	A. J. Griffin.
▲McDonough*•† .... Henry	James F. Wall.
▲McRae*•† ..... Telfair	E. D. Graham.
▲Milledgeville*•† . Baldwin	D. B. SANFORD.
Millen*•† ..... Screven	JAMES P. BRINSON.
Molina*•† ..... Pike	See Zebulon.
▲Monroe*• ..... Walton	B. S. Walker.
Montezuma*•† .... Macon	Greer & Felton.
▲Monticello*•† ..... Jasper	J. D. Kilpatrick.
▲Morgan* ..... Calhoun	L. G. Cartledge.
▲Moultrie*• ..... Colquitt	PEARSALL & SHIPP.
▲Mt. Vernon*•†Montgom'y	Geiger & Peterson.
▲Nashville* ..... Berrien	William D. Buie.
▲Newnan*•† ..... Coweta	R. W. FREEMAN.
▲Newton* ..... Baker	A. S. Johnson.
Ocilla*† ..... Irwin	See Sylvania.
▲Oglethorpe*•† ..... Macon	Greer & Felton.
Pelham*•† ..... Mitchell	See Camilla.
▲Perry*•† ..... Houston	W. C. Davis.
Poulan*• ..... Worth	Frank Park.
▲Preston*•† ..... Webster	S. R. Stevens.
▲Quitman*•† ..... Brooks	J. G. McCall.
▲Reidsville* ..... Tattnall	E. C. COLLINS.
Reynolds*•† ..... Taylor	W. E. Steed.
Richland*•† ..... Stewart	E. L. Stevens.
▲Ringgold*•† ..... Catoosa	J. H. Anderson.
Rochelle*•† ..... Wilcox	D. B. Nicholson.
▲Rome*•† ..... Floyd	JOHN W. BALE.
Rutledge*•† ..... Morgan	See Madison.
▲Sandersville*•†. Wash'ton	Evans & Evans.
▲Savannah*•† .... Chatham	G. T. & J. F. CANN. References: Savannah Bank & Trust Co. and The Citizens Bank.
Senoia*•† ..... Coweta	James W. Shell.
Sharon*•† .... Taliaferro	See Washington.
Shellman*•† .... Randolph	See Cuthbert.
Social Circle*•† ... Walton	T. Spearman.
▲Sparta*•† ..... Hancock	W. H. Burwell.
▲Springfield*• ... Effingham	J. H. Hodge.
▲Springplace*†..... Murray	C. L. Henry.
▲Statenville* ..... Echols	See Valdosta.
▲Statesboro*†..... Bullock	Groover & Johnson.
▲St Mary's* ..... Camden	See Brunswick.
▲Summerville*•. Chattooga	J. M. Bellah.
▲Swainsboro*•... Emanuel	H. R. Daniel.
▲Sylvania*•† ..... Screven	E. K. Overstreet.
Sylvester*† ..... Worth	J. G. Polhill.
▲Talbotton*† ..... Talbot	J. M. Mathews.
Tallapoosa*•† ... Haralson	Head & Head.
Tennille*•† .. Washington	John C. Harmon.
▲Thomaston*•† ..... Upson	J. A. Cotten.
▲Thomasville*•† ... Thomas	J. H. MERRILL. Attorney for Citizens Banking & Trust Co.
▲Thomson*•† ..... McDuffie	John T. West.
Tifton*•† ..... Berrier	John Murrow.
Toccoa*•† .... Habersham	GEORGE P. IRWIN.
▲Traders Hill ..... Charlton	See Waycross.
▲Trenton*•† ..... Dade	See Chattanooga, Tenn.
Unadilla*•† ..... Dooly	J. L. Jones.
▲Valdosta*•†. .... Lowndes	A. T. WOODWARD.
▲Vienna*•† ..... Dooly	J. H. Woodward & Son.
Villa Rica*•† ..... Carroll	J. M. Moor.
▲Warrenton*•† .... Warren	James Whitehead.
▲Washington*•† .... Wilkes	COLLEY & SIMS.
▲Watkinsville*•† ... Oconee	B. E. Thrasher.
▲Waycross*•† ..... Ware	TOOMER & REYNOLDS.
▲Waynesboro*•† .... Burke	Lawson & Scales.
West Point*•†..... Troup	R. A. S. Freeman.
Winder*•† ..... Jackson	W. H. Quarterman.
▲Wrightsville*•† .. Johnson	A. F. Daley.
▲Zebulon*•† ..... Pike	See Barnesville.

IDAHO.

▲Albion* ..... Cassia	J. C. Rogers.
▲Blackfoot*•† .... Bingham	F. S. Dietrich.
¶▲Boise*•† ..... Ada	J. H. RICHARDS.
▲Caldwell*•† ..... Canyon	John C. Rice.
▲Challis* ..... Custer	Milton A. Brown.
Coeur d'Alene*•† . Koot'ai	John B. Goode.
Genesee*•† ..... Latah	See Moscow.
Grangeville* ..... Idaho	W. N. Scales.
▲Hailey*•† ..... Alturas	TEXAS ANGEL.
▲Idaho City* ..... Boise	Carl Paine.
Idaho Falls*•† .. Bingham	N. H. Clark.
Juliaetta*•† ..... Latah	See Moscow.
Kendrick*•† ..... Latah	George W. Coutts.
▲Lewiston*• ... Nez Perces	FRANK J. YOUNG.
▲Malad City* ..... Oneida	GEO. E. GRAY.
Montpelier*•†.. Bear Lake	J. C. Rich.
▲Moscow*•† ..... Latah	ORLAND & SMITH.
▲MountainHome*•†Elmore	W. C. Howie.
▲Mt. Idaho* ..... Idaho	W. N. Scales.
Murray* ..... Shoshone	See Wallace.
Nampa*•† ..... Canyon	Frank Estabrook.
▲Paris*†..... Bear Lake	Budge & White.
Payette*•† ..... Canyon	Charles B. Coxe.
▲Pocatello*•† ..... Bannock	EDEN & TERRELL.
▲Rathdrum*•† ... Kootenai	Edwin McBee.
▲Salmon* ..... Lemhi	John H. Padgham.
Salubria* ... Washington	O. F. Buse.
▲Shoshone*•† ..... Lincoln	Guy C. Barnum.
▲Silver City* ..... Owyhee	Richard Cunningham.
▲St. Anthony* .. Fremont	J. E. COCHRAN.
▲Wallace*•† ..... Shoshone	C. W. Beale.
Wardner*•† ..... Shoshone	J. E. Gyde.
▲Weiser*•† .... Washington	AYERS, VARIAN & RHEA.

ILLINOIS.

Abingdon*•† ..... Knox	WILLIAM H. BEAVER.
Adair*•† ..... McDonough	See Macomb.
Albany*•† ..... Whiteside	D. S. Efner.
▲Albion*•† ..... Edwards	J. M. Campbell.
▲Aledo*•† ..... Mercer	McARTHUR & COOKE.
Alexis*•† ..... Warren	Thomas R. Squires.
Allerton*•† .... Vermilion	See Danville.
Alpha*•† ..... Henry	J. A. Widney.
Altamont*•† .. Effingham	F. M. Schilling.
Alton*•† ..... Madison	JOSEPH V. E. MARSH.
Altona*•† ..... Knox	L. K. Byers.
Amboy*•† ..... Lee	W. E. Ives & Son.
Anchor*•† ..... McLean	See Bloomington.
Anna*•† ..... Union	H. F. BUSSEY.
Annawan*•† ..... Henry	W. H. Holzinger.
Antioch*• ..... Lake	J. W. McDonald.
Apple River*•†Jo Daviess	J. S. Lamont.
Arcola*•† ..... Douglas	Barricklow & Cofer.
Arenzville*•† ..... Cass	M. McClure.
Argenta*•† ..... Macon	See Decatur.
Armington*•† ... Tazewell	See Bloomington.
Armstrong*•† . Vermilion	See Potomac.
Arrowsmith*•†... McLean	H. J. Thompson.
Arthur*•† ..... Moultrie	M. Watson.
Ashkum*•† ..... Iroquois	P. H. Carey.
Ashland*•† ..... Cass	S. A. Shortt.
Ashley*•† .... Washington	See Nashville.
Ashton*•† ..... Lee	See Dixon.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Assumption*†..Christian	See Pana.
Astoria*† ....Fulton	O'HEIN, O'HEIN & O'HEIN.
Athens*†.....Menard	See Petersburg.
Atkinson*†.....Henry	See Cambridge.
Atlanta*†.....Logan	F. L. Capps.
Atwood*† .....Piatt	See Tuscola.
Auburn*† .....Sangamon	T. J. Nuckolls.
Augusta*†.....Hancock	W. H. Mead.
Aurora*† .....Kane	JOHN M. RAYMOND.
Austin*†.....Cook	See Chicago.
Ava*† .....Jackson	S. W. Treesh.
Avon*† .....Fulton	See Lewistown.
Barrington*†.....Cook	Frank Robertson.
Barry*†.....Pike	W. I. Klein.
Batavia*† ..... Kane	H. N. JONES.
Beardstown*† .....Cass	R. R. HEWITT.
Beason*† .....Logan	William B. Curry.
▲Beecher*† .....Will	See Peotone.
▲Bellevlle*†.....St. Clair	WILLIAM U. HALBERT.
Bellflower*† .... McLean	See Farmer City.
Belvidere*† .....Boone	KUCKER, CARPENTER & APPLETON.
Bement*†..... Platt	W. G. Cloyd.
Benson*†.....Woodford	See Eureka.
▲Benton*†..... Franklin	Hart & Spiller.
Berwick*† .....Warren	See Monmouth.
Bethany*† .....Moultrie	See Sullivan.
Biggsville*† ..Henderson	See Oquawka.
Blandinsville*†.McDon'h	F. W. Brooks.
▲Bloomington*†..McLean	KERRICK & BRACKEN.
Blue Island*†.....Cook	BORMAN & McGRATH.
Blue Mound*†.....Macon	P. L. Van Cleve.
Bluffs*†.....Scott	Franklin C. Funk.
Bonegap*† .....Edwards	See Mt. Carmel.
Bowen*†.....Hancock	E. C. PETER.
Braceville*† .....Grundy	E. D. SCOTT.
Bradford*†.....Stark	See Toulon.
Braidwood*† .....Will	WILLIAM MOONEY.
Breese*† ..... Clinton	See Carlyle.
Brighton*† .....Macoupin	D. D. Goodell.
Brimfield*† ..... Peoria	See Peoria.
Broadlands*† Champaign	See Tuscola.
Brocton*† .....Edgar	J. U. Beck.
Buckley*† .....Iroquois	Mark R. Koplin.
Buda*† .....Bureau	Jesse Emerson.
Buffalo*† ..... Sangamon	See Springfield.
Bunker Hill*† .Macoupin	A. S. Cuthbertson.
Bushnell*†..McDonough	T. J. SPARKS.
Byron*† .....Ogle	J. C. Woodburn.
Cabery*†.....Ford	See Kankakee.
▲Cairo*† .....Alexander	M. J. O'SHEA.
▲Cambridge*† ..... Henry	WILLIAM M. SMITH.
▲Campbell Hill*† .Jackson	See Murphysboro.
Camp Point*† .....Adams	Orrin Dilley.
Canton*† ..... Fulton	CHIPPERFIELD, GRANT & CHIPPERFIELD.
Capron*† .....Boone	H. B. Stevenson.
Carbondale*†....Jackson	ANDREW S. CALDWELL.
▲Carlinville*†...Macoupin	RINAKER & RINAKER.
▲Carlyle*† .....Clinton	M. P. Murray.
Carlock*† ..... McLean	See Bloomington.
▲Carmi*† ..... White	JOHN R. JONES.
Carrier's Mills*†...Saline	H. N. Finney.
▲Carrollton*†.....Greene	HENRY T. RAINEY.
Carterville*† Williamson	George A. Henshaw.
▲Carthage*† ..... Hancock	D. MACK & SON.
Casey*† .....Clark	N. L. SCRANTON & SONS.
Cedarville*†.. Stephenson	Henry Richard.
Centralia*† .....Marion	S. A. Frazier.
Cerro Gordo*†.....Piatt	See Monticello.
Chadwick*† .....Carroll	W. S. Markley.
Champaign*† Champaign	J. L. RAY.
Chandlerville*†.....Cass	W. K. Mertz.
Chapin*† .....Morgan	See Jacksonville.
▲Charleston*† .....Coles	A. C. ANDERSON.
Chatham*† ... Sangamon	See Springfield.
Chatsworth*† Livingston	See Pontiac.
Chebanse*† .....Iroquois	See Kankakee.
Chenoa*† .....McLean	W. L. Miller.
▲Chester*† .....Randolph	H. CLAY HORNER.
Chesterfield*†. Macoupin	See Carlinville.
▲Chicago*† ..... Cook	AUSTIN, LENNARDS & JONES, Chamber of Commerce Bldg. References: Attorneys for R. G. Dun & Co., New York and Chicago; E. W. Gillett and Northern Trust Co., Chicago.
" ..... "	JAMES J. BARBOUR, 175 Dearborn St. Commercial, Corporation and Probate law. Refers to Commercial National Bank.
" ..... "	CHARLES E. BARTLEY, Unity Bldg. Special facilities for handling mortgage and real estate matters of non-residents. References: First National Bank, The Northern Trust Co., Greenebaum Sons.
▲Chicago*† ..... Cook (*Continued.*)	CRATTY, JARVIS & CLEVELAND, 171 La Salle St. Corporation and commercial law. References: Chicago National Bank, Lyon & Healy, and Heath & Milligan Manufacturing Co.
" ..... "	CHARLES DANIELS, 943-947 Marquette Building. Commercial and general law practice. References: S. S. White Dental Manufacturing Co., Browning, King & Co., Chicago.
" ..... "	ROBERT C. FERGUS, 615 N. Y. Life Bldg. Refers to the National Bank of the Republic.
" ..... "	FLOWER, VROMAN & MUSGRAVE, First National Bank Bldg. Attorneys for Fort Dearborn National Bank.
" ..... "	HATCH & RITSHER, 100 Washington St. Attorneys for Chicago National Bank and The Equitable Trust Co.
" ..... "	McCORDIC & SHERIFF, 175 Dearborn St. Attorneys for Commercial National Bank.
" ..... "	WILLIAM NUNN, Tacoma Bldg. Commercial law and collections. Refers to Merchants Loan & Trust Co.
" ..... "	PECKHAM, BROWN & PACKARD, First National Bank Bldg. Attorneys for First National Bank.
" ..... "	POPPENHUSEN & McNAB, Chamber of Commerce Building. Commercial, corporation, and real estate law. Refer to Commercial National Bank.
" ..... "	ROSENTHAL, KURZ & HIRSCHL, Unity Bldg. Attorneys for Hibbard, Spencer, Bartlett & Co., Hibernian Banking Co., and Chicago Title & Trust Co.
" ..... "	SHERMAN & BURTT, 70 La Salle St. Attorneys for Western State Bank.
" ..... "	TENNEY, McCONNELL, COFFEEN & HARDING, 205 La Salle St. Attorneys for Union National Bank.
" ..... "	A. G. WATERMAN, 160 Washington St. Refers to American Trust & Savings Bank.
Chicago Heights*† Cook	See Chicago.
Chillicothe*†.....Peoria	H. C. Pettett.
Chrisman*†.....Edgar	See Paris.
Cisco*†.....Piatt	See Monticello.
Cissna Park*† ..Iroquois	Isaac Miller Hamilton.
Clay City*†.....Clay	F. M. Chaffin.
Clayton*†.....Adams	J. L. Staker.
Clifton*†.....Iroquois	See Onarga.
▲Clinton*†.....DeWitt	JOHN FULLER.
Coal City*†..... Grundy	E. D. Scott.
Cobden*† ..... Union	See Jonesboro.
Coffeen*† ..Montgomery	See Hillsboro.
Colchester*†McDonough	T. J. Richards.
Coleta*.....Whiteside	See Morrison.
Colfax*†.....McLean	James P. Grove.
Collinsville*† ...Madison	BURROUGHS BROS.
Collison*†.....Vermilion	See Danville.
Compton*† .....Lee	See Paw Paw.
Cooksville*† .....McLean	John A. Sterling.
Cornell*† .... Livingston	See Pontiac.
Coulterville*†. Randolph	A. Russell.
Cowden*†.....Shelby	C. R. Torrence.
Creal Sp'gs*† Williamson	George B. White.
Crescent City*† Iroquois	See Watseka.
Creston*†..... Ogle	See Rochelle.
Cropsey*† ..... McLean	See Peoria.
Crossville*†.....White	See Carmi.
Cuba*†.....Fulton	See Canton.
Cullom*† .....Livingston	L. E. Swope.
Dallas City*†....Hancock	J. H. Ranck.
Dalton City*†...Moultrie	J. N. Loving.
Danforth*†.....Iroquois	See Watseka.
Danvers*†.....McLean	See Bloomington.
▲Danville*† ....Vermilion	TILTON & CUNDIFF.
Davis*† .....Stephenson	W. Ende.
▲Decatur*†.....Macon	OUTTEN & ROBY.
Deer Creek*†...Tazewell	See Tekin.
DeKalb*†.... ....DeKalb	A. G. KENNEDY.
DeLand*†.....Piatt	See Monticello.
Delavan*†.....Tazewell	J. O. Jones.
Des Plaines*†.....Cook	See Chicago.
Divernon*† .. Sangamon	See Springfield.
▲Dixon*†.....Lee	R. S. FARRAND.
Dongola*† ..... Union	See Jonesboro.
Donovan*† .....Iroquois	See Watseka.
Downer's Grove*† .DuP.	M. Slusser.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Dundee*† .....Kane	W. G. Sutlin.
Dunlap*† .....Peoria	See Peoria.
DuQuoin*† .....Perry	R. W. S. WHEATLEY.
Durand*† ....Winnebago	See Rockford.
Dwight*† .....Livingston	ROMBERGER & SMITH.
Earlville*† .....Lasalle	See Ottawa.
East Dubuque*† .Jo Dav.	See Galena.
East Lynn*† ..Vermilion	See Danville.
Easton*† .....Mason	See Havana.
East St. Louis*† .St.Clair	B. H. CANBY.
Edelstein*† .....Peoria	See Peoria.
•Edinburg*† .....Christian	C. A. Prater.
▲Edwardsville*† .Madison	HADLEY & BURTON.
▲Effingham*† ..Effingham	S. F. GILMORE.
Elburn*† .....Kane	W. R. S. Hunter.
Eldorado*† .....Saline	J. C. Burnett.
Elgin*† .....Kane	HOPSON & HOLLEMBEAK.
Elizabeth*† ...Jo Daviess	J. C. McKenzie.
▲Elizabethtown*• ..Hardin	John C. Oxford.
Elkhart*† .....Logan	See Lincoln.
Elliott*† .....Ford	See Paxton.
Ellisville*† .....Fulton	See Canton.
Ellsworth*† .....McLean	See Bloomington.
Elmhurst*† .....DuPage	George Sawin.
Elmwood*† .....Peoria	M. R. Sturtevant.
El Paso*† .....Woodford	J. I. KERR.
Emden*† .....Logan	See Lincoln.
Enfield*† .....White	John N. Wilson.
Englewood*† .....Cook	See Chicago.
Equality*† .....Gallatin	C. W. Wiedeman.
Erie*† .....Whiteside	William H. Allen.
Essex*† .....Kankakee	A. Gregson.
▲Eureka*† .....Woodford	W. H. FOSTER.
Evanston*† .....Cook	See Chicago.
Evansville*† .. Randolph	William M. Schuwerk.
Fairbury*† ...Livingston	CARRITHERS & AGARD.
▲Fairfield*† .....Wayne	CREIGHTON & THOMAS.
Fairland*† .....Douglas	See Tuscola.
Fairmount*† ..Vermilion	See Danville.
Fairview*† .....Fulton	James Ten Eyck.
Farina*† .....Fayette	A. T. Brasel.
Farmer City*† ...DeWitt	HERRICK & HERRICK.
Farmersville*† ..Montg'y	See Springfield.
Farmington*† ....Fulton	A. A. Luckey.
Fillmore*† .Montgomery	See Hillsboro.
Findlay*† .....Shelby	C. W. Fall.
Fisher*† .....Champaign	H. S. Kelley.
Fithian*† .....Vermilion	See Danville.
Flanagan*† .. Livingston	C. C. Studley.
Flora*† .....Clay	Hoff & Hoff.
Foosland*† .. Champaign	George A. De Long.
Forest City*† .....Mason	See Havana.
Forrest*† .....Livingston	See Pontiac.
Forreston*† .....Ogle	Frank Wertz.
Frankfort Station*† Will	D. S. Stephen.
Franklin*† .....Morgan	See Jacksonville.
Franklin Grove*† .....Lee	Dixon.
▲Freeport*† ...Stephenson	ECKERT & McDONALD.
Fulton*† .....Whiteside	C. C. McMahon.
Galatia*† .....Saline	A. E. Somera.
▲Galena*† .....Jo Daviess	J. C. O'NEILL. Collections promptly attended to.
▲Galesburg*† .....Knox	SHUMWAY & RICE, Attorneys for Galesburg National Bank and Farmers and Mechanics Bank.
Galva*† .....Henry	N. F. ANDERSON.
Gardner*† ..... Grundy	See Morris.
Geneseo*† ..... Henry	GEORGE W. SHAW.
▲Geneva*† .....Kane	W. J. BROWN.
Genoa*† .....De Kalb	A. S. Hollembeak.
Georgetown*† Vermilion	See Danville.
Gibson City*† ..... Ford	LESLIE A. CRANSTON.
Gifford*† .....Champaign	See Fisher.
Gillespie*† .....Macoupin	See Carlinville.
Gilman*† ..... Iroquois	C. N. Saum.
Girard*† ..... Macoupin	Knotts & Terry.
▲Golconda*• .....Pope	THOMPSON & MOORE.
Golden*† .....Adams	See Quincy.
Goodhope*† McDonough	See Macomb.
Grafton*† ..... Jersey	See Jerseyville.
Grandridge*† .....Lasalle	See Ottawa.
Grant Park*• ..Kankakee	E. H. BUCK.
Grayslake*† ..... Lake	See Libertyville.
Grayville*† .....White	T. G. Parker.
Greenfield*† .....Greene	BANDY & SULLIVAN.
Greenup*† .. Cumberland	W. H. McDonald.
Greenview*† .....Menard	R. L. Walker.
▲Greenville*† .....Bond	NORTHCOTT, FRITY & HOILES.
Gridley*† .....McLean	C. M. Coyle.
Griggsville*† .....Pike	See Pittsfield.
Grove City*.....Christian	See Edinburg.
Guthrie*† .....Ford	See Gibson City.
Hamilton*† .... Hancock	J. L. Miller.
Hammond*† .....Platt	See Monticello.

Town and County.	Name.
Hamphire*† .....Kane	See Elgin.
Hanover*.....Jo Daviess	See Galena.
▲Hardin* .....Calhoun	T. J. Selley.
Harlem ..... Cook	See Oak Park.
▲Harrisburg*† .....Saline	CHOISSER, WHITLEY & CHOISSER.
Harvard*† .....McHenry	A. W. Young.
Harvel*† ...Montgomery	See Springfield.
Harvey*† ..... Cook	I. J. MOUSER.
▲Havana*† .....Mason	LYMAN LACEY, JR.
Hebron*† .....McHenry	See Harvard.
▲Hennepin*.....Putnam	W. H. CASSON.
Henry*† .....Marshall	Fred S. Potter.
Herrick*† .....Shelby	J. D. Burrus.
Herrin* .....Williamson	See Marion.
Herscher*† ....Kankakee	See Kankakee.
Heyworth*† .....McLean	See Bloomington.
Highland*† .....Madison	Timothy Gruaz.
Highland Park*† ...Lake	K. R. Smoot.
▲Hillsboro*† .Montgomery	FRED A. RANDLE.
Hinckley*† .....DeKalb	See Aurora.
Hindsboro*† ....Douglas	See Tuscola.
Holcomb*† .....Ogle	C. E. Oakes.
Homer*† .....Champaign	R. C. Wright.
Hoopeston*† ..Vermilion	DYER & WALBRIDGE.
Hopedale*† .....Tazewell	See Pekin.
Hume*† .....Edgar	T. J. Coffman.
Huntley*† .....McHenry	See Woodstock.
Hutsonville*† .Crawford	See Robinson.
Hyde Park*† ..... Cook	See Chicago.
Illiopolis*† ....Sangamon	S. P. Williams.
Ipava*† ..... Fulton	W. A. Babcock.
Irving*† ....Montgomery	See Hillsboro.
Iuka*† .....Marion	See Salem.
Ivesdale*† ....Champaign	See Monticello.
▲Jacksonville*† ..Morgan	JAS. H. DANSKIN. Refers to the Jacksonville banks.
▲Jerseyville*† .....Jersey	H. W. Pogue.
▲Joliet*† .....Will	CHARLES DORRANCE DIBELL. References: The Joliet National Bank, Geo. H. and Edwin S. Munroe.
▲Jonesboro*† ..... Union	Karraker & Lingle.
Joy*† ..... Mercer	See Aledo.
Kane*† ..... Greene	See Carrollton.
▲Kankakee*† ...Kankakee	H. K. WHEELER.
Kansas*† .....Edgar	E. G. Rose.
Keithsburg*† .....Mercer	M. T. Kirkpatrick.
Kenney*† .....DeWitt	Scroggin & Co.
Kewanee*† .....Henry	CHAS. K. LADD.
Kings*† .....Ogle	See Rochelle.
Kingston*† .....DeKalb	See DeKalb.
Kinmundy*† .....Marion	John F. Donovan.
Kirkland*† .....DeKalb	See Genoa.
Kirkwood*† ..... Warren	George M. Nixon.
Knoxville*† ..... Knox	E. A. Corbin.
▲Lacon*† .....Marshall	E. D. RICHMOND
Ladd*† .....Bureau	J. W. BLEE.
Lafayette*† .....Stark	See Toulon.
Lagrange*† .....Cook	D. B. Lyman
Laharpe*† .....Hancock	L. S. McCrory.
La Moille*† .....Bureau	H. A. Stanard.
Lanark*† .....Carroll	C. W. Middlekauff.
La Rose*† .....Marshall	R. M. Barnes.
Lasalle*† .....Lasalle	DUNCAN & DOYLE.
Latham*† .....Logan	F. A. Gassaway.
▲Lawrenceville*† Lawr'ce	C. J. BORDEN.
Leaf River*† .....Ogle	George E. Johnson.
Lebanon* ..... St. Clair	H. H. HORNER.
Leland*† ..... Lasalle	A. A. Clapsaddle.
Lemont*† .....Cook	Frank W. Welch.
Lena*† .....Stephenson	A. J. Clarity.
Leroy*† .....McLean	E. D. RIDDLE.
▲Lewistown*† .....Fulton	HARRY M. WAGGONER.
Lexington*† .....McLean	A. B. Davidson.
Libertyville*† .....Lake	Paul MacGuffin.
▲Lincoln*† .....Logan	OSCAR ALLEN.
Litchfield*† Montgomery	McWILLIAMS & SONS.
Little York*† .....Warren	See Monmouth.
Loami*† .....Sangamon	D. I. Staley.
Lockport*† .....Will	C. B. CHEADLE.
Loda*† .....Iroquois	Nathan P. Goodell.
London Mills*† ...Fulton	M. T. Robinson.
Longview*† . Champaign	See Champaign.
Lostant*† .....Lasalle	G. F. Bell.
▲Louisville*† .....Clay	John R. Bonney.
Lovington*† .....Moultrie	A. W. Lux.
Ludlow *† ... Champaign	W. C. Smith.
Mackinaw*† ....Tazewell	See Pekin.
▲Macomb*† ..McDonough	NEECE & SON.
Macon*† .....Macon	See Decatur.
Mahomet*† ..Champaign	See Champaign.
Makanda*† .....Jackson	See Murphysboro.
Malta*† .....DeKalb	D. F. Pease.
Manchester*† .....Scott	See Bluffs.
Manhattan*† ..... Will	See Joliet.
Manito*† .....Mason	J. A. McComas.
Mansfield*† .....Platt	C. F. Mansfield.
Manteno*† ....Kankakee	Winfield S. Campbell.
Maple Park*† .....Kane	See Elburn.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

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Town and County.	Name.
Maquon*† ..... Knox	E. L. Swigart.
Marengo*† ..... McHenry	A. B. Coon.
▲Marion*† .... Williamson	George W. Young.
Marissa*† ..... St. Clair	R. S. Hamilton.
Maroa*† ..... Macon	B. F. Shipley.
Marseilles*† ..... Lasalle	See Ottawa.
▲Marshall*† ..... Clark	J. W. GRAHAM.
Martinsville*† ..... Clark	H. Gasaway.
Marysville ..... Vermilion	See Potomac.
Mascoutah*† .... St. Clair	George F. Wombacher.
Mason City*† ..... Mason	G. W. ELLSBERRY.
Mattoon*† ..... Coles	ISAAC B. CRAIG.
Maywood*† ..... Cook	See Oak Park.
Mazon*† ..... Grundy	See Morris.
McHenry*† ..... McHenry	H. C. Mead.
McLean*† ..... McLean	See Bloomington.
▲McLeansboro*† Hamilt'n	WEBB & McLANE.
Mechanicsburg* ... Sang'n	See Springfield.
Media*† ..... Henderson	See Stronghurst.
Medora*† ..... Macoupin	J. W. Kitzmiller.
Melrose Park*† .... Cook	See Oak Park.
Melvin*† ..... Ford	J. M. Thompson.
Mendon*† ..... Adams	See Quincy.
Mendota*† ..... Lasalle	JOHN F. MADDEN.
Meredosia*† ..... Morgan	See Jacksonville.
Metamora*† .. Woodford	A. R. Rich.
▲Metropolis City*† Massac	COURTNEY & HELM.
Milford*† ..... Iroquois	Frank Harry.
Milledgeville*† .. Carroll	See Mount Carroll.
Millington*† ..... Kendall	See Aurora.
Milton* ..... Pike	N. A. Thornton.
Minier*† ..... Tazewell	See Pekin.
Minonk*† ..... Woodford	THOMAS KENNEDY.
Minooka*† ..... Grundy	L. K. Keogh.
Modesto*† ..... Macoupin	J. M. Ailyn.
Moline*† .... Rock Island	McENIRY & McENIRY.
Momence*† ... Kankakee	E. P. HARNEY.
Monica*† ..... Peoria	See Peoria.
▲Monmouth*† ..... Warren	GRIER & STEWART.
▲Monticello*† ..... Piatt	LODGE, HICKS & LODGE.
▲Morris*† ..... Grundy	SANFORD BROS.
▲Morrison*† .... Whiteside	SMITH & DANIELS.
Morrisonville*† Christi'n	Fred A. Wagoner.
Morton*† ..... Tazewell	See Pekin.
▲Mound City*† .... Pulaki	L. M. Bradley.
▲Mt. Carmel*† .... Wabash	LEEDS & RAMSEY.
▲Mt. Carroll*† .... Carroll	D. ALLEMAN.
Mt. Morris*† ..... Ogle	John Weller.
Mt. Olive*† .... Macoupin	Thomas Williamson.
Mt. Pulaski*† ..... Logan	FRANK L. TOMLINSON.
▲Mt. Sterling*† ..... Brown	Hubbard & Reid.
▲Mt. Vernon*† .. Jefferson	ALBERT WATSON.
Moweaqua*† ..... Shelby	W. G. Colbert.
Mulberry Grove* ... Bond	W. C. SHIELDS.
▲Murphysboro*† .Jackson	G. W. ANDREWS.
Naperville*† .... Du Page	H. H. GOODRICH.
▲Nashville*† . Washington	H. H. Hosmer.
Nat. Stock Yards*† . St. C.	See East St. Louis.
Nauvoo*● ..... Hancock	G. A. RITTER.
Nebo*† ..... Pike	I. J. Dyer.
Neoga*† .... Cumberland	See Toledo.
Neponset*† ..... Bureau	See Kewanee.
Newark* ..... Kendall	N. P. Barnard, Jr.
New Berlin* ... Sangamon	W. M. Warren.
New Boston*† .... Mercer	M. Chamberlain.
New Holland*† .... Logan	See Lincoln.
Newman*† ..... Douglas	W. W. Pepper.
▲Newton*† ..... Jasper	GIBSON & JOHNSON.
New Windsor*† .. Mercer	W. H. Gladman.
Niantic*† ..... Macon	See Decatur.
Nokomis*† . Montgomery	D. H. Zepp.
Normal*† ..... McLean	R. L. Fleming.
Norris City*† ..... White	W. N. Green.
No. Henderson*† . Mercer	See Aledo.
Nunda*† ..... McHenry	L. D. Lowell, Jr.
Oakland*† ..... Coles	J. H. Winkler.
Oak Park*† ..... Cook	J. A. BALDWIN.
Oblong*† ..... Crawford	See Robinson.
Odell*† ..... Livingston	J. D. Pound.
Ogden*† ..... Champaign	Wm. Brennan.
Ohio*† ..... Bureau	H. S. Pomeroy.
Okawville*† Washington	MOEHLE & Tcharner.
▲Olney*† ..... Richland	R. B. Witcher.
Onarga*† ..... Iroquois	E W. Morris.
Oneida*† ..... Knox	See Galesburg.
▲Oquawka*† ... Henderson	R. Cooper.
Orangeville*† Stephenson	Hiram Skinner.
▲Oregon*† ..... Ogle	FRANCIS BACON.
Orion*† ..... Henry	M. L. Love.
▲Ottawa*† ..... Lasalle	RECTOR C. HITT. References: Commercial Nat. Bk., Chicago; American Surety Co., N. Y.
Palatine*† ..... Cook	F. J. Filbert.
Palestine*† .... Crawford	A. L. MacHatton.
Palmyra*† ..... Macoupin	Searcy & Etter.
Pana*† ..... Christian	E. A. HUMPHREYS & SON.
▲Paris*† ..... Edgar	JAMES A. EADS.
Pawnee*● .... Sangamon	J. R. Kincaid.
Paw Paw*† ..... Lee	C. F. Preston.
▲Paxton*† ..... Ford	KERR & LINDLEY.
Pearl*† ..... Pike	See Milton.
Pearl City*† . Stephenson	H. M. Dodds.
Pecatonica*† Winnebago	C. C. Stevens.
▲Pekin*† ..... Tazewell	WM. DON MAUS.
Penfield*† ... Champaign	See Champaign.
▲Peoria*† ..... Peoria	ELLWOOD, MEEK & LOVETT. References: First National Bank and Central National Bank.
" ..... "	WM. G. McROBERTS, Hamlin Building. Refers to Dime Savings Bank, Merchants National Bank, and Walter Barker, President of Commercial National Bank.
Peotone*† ..... Will	Michael Collins.
Perry* ..... Pike	G. W. Hinman.
Peru*† ..... Lasalle	F. T. BEERS.
▲Petersburg*† .... Menard	T. W. McNEELY.
Philo*† ..... Champaign	See Champaign.
▲Pinckneyville*† .... Perry	W. T. Vaughn.
Piper City*† ..... Ford	See Paxton.
▲Pittsfield*† ..... Pike	A. C. BENTLEY.
Plainfield*† ..... Will	George J. Arbeiter.
Plano*† ..... Kendall	E. W. FAXON.
Pleasant Plains*† . Sang'n	See Springfield.
Plymouth*† .... Hancock	George E. Terry.
Polo*† ..... Ogle	Fred Zick.
▲Pontiac*† .... Livingston	R. S. McILDUFF.
Poplar Grove*† .. Boone	H. D. Blodgett.
Port Byron*● Rock Island	J. W. Simonson.
Potomac*† .... Vermilion	See Danville.
Prairie City*† . McDon'gh	E. A. BOYNTON.
▲Princeton*† ..... Bureau	CAIRO A. TRIMBLE.
Princeville*† ..... Peoria	See Peoria.
Prophetstown*† Whites'e	H. H. Waite.
Pullman*† ..... Cook	See Chicago.
▲Quincy*† ..... Adams	HAMILTON & WOODS. Refer to First National and Ricker National banks.
Ramsey*† ..... Fayette	See Vandalia.
Rankin*† ..... Vermilion	J. F. Campbell.
Rantoul*† .... Champaign	Thomas J. Roth.
Raritan* ..... Henderson	See Stronghurst.
Ravenswood*† ..... Cook	Thomas J. Dawson.
Raymond*† Montgomery	W. E. Witt.
Red Bud*† ..... Randolph	Alfred D. Riess.
Reynolds*† .. Rock Island	See Rock Island.
Richmond*† ... McHenry	See Woodstock.
Richview*† . Washington	Geo. T. Hoke.
Ridge Farm*† Vermilion	R. W. Fisk.
Ridgway*† ..... Gallatin	W. S. Phillips.
Roanoke*† .... Woodford	See Eureka.
Roberts*† ..... Ford	See Paxton.
▲Robinson*† .... Crawford	PARKER & CROWLEY.
Rochelle*† ..... Ogle	D. W. Baxter.
▲Rockford*† . Winnebago	E. H. MARSH.
▲Rck Island*† Rock Isl'd	EDWIN E. PARMENTER.
Rogers Park*† .... Cook	J. J. Barbour.
Roodhouse*† ..... Greene	D. J. Sullivan.
Roscoe*† .... Winnebago	See Poplar Grove.
Roseland† ..... Cook	See Chicago.
Roseville*† ..... Warren	Leroy S. Scott.
Rossville*† .... Vermilion	W. B. Redden.
▲Rushville*† ..... Schuyler	GLASS & BOTTENBERG.
Rutland*† ..... Lasalle	See Ottawa.
Sadorus*† .... Champaign	See Tolono.
▲Salem*† ..... Marion	L M. KAGY.
Sandoval*† ..... Marion	Charles F. Patterson.
Sandwich*† ..... De Kalb	S. B. STINSON.
San Jose*† ..... Mason	See Lincoln.
Saunemin*† .. Livingston	W. P. Carrithers.
Savanna*† ..... Carroll	See Lanark.
Saybrook*† ..... McLean	George M. Nelson.
Seaton*† ..... Mercer	See Aledo.
Secor*† ..... Woodford	See Eureka.
Seneca*† ..... Lasalle	C. H. R. Thomas.
Shabbona ..... DeKalb	See Sycamore.
Shannon*† ..... Carroll	See Lanark.
▲Shawneetown*† . Gallatin	CARL ROEDEL.
Sheffield*† ..... Bureau	See Buda.
▲Shelbyville*† ..... Shelby	WALTER C. HEADEN.
Sheldon*† ..... Iroquois	See Watseka.
Sheridan*† ..... Lasalle	See La Salle.
Sherrard*† ..... Mercer	See Aledo.
Shipman*† ..... Macoupin	J. M. Hampton.
Sidell*† ..... Vermilion	L. E. Conner.
Sidney*† ..... Champaign	See Champaign.
Sigel*† ..... Shelby	E. Kunkler.
Smithfield*† ..... Fulton	See Lewistown.
Smithshire*† .... Warren	See Monmouth.
Somonauk*† .... DeKalb	L. B. Olmstead.
Sorento*† ..... Bond	See Greenville.
South Chicago*† ... Cook	See Chicago.
South Evanston*† .. Cook	See Chicago.
Sparta*† ..... Randolph	R. J. Goddard.
Springerton* ..... White	W. C. Ingram.
¶▲Springfield*† Sangamon	E. L. CHAPIN. Refers by permission to Illinois National Bank.

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Town and County.	Name.
Spring Valley*†..Bureau	WILLIAM HAWTHORNE.
Stanford*† .....McLean	See Bloomington.
Staunton*† ....Macoupin	R. E. DORSEY.
St. Anne*† ....Kankakee	W. G. Brooks.
St. Charles*† .....Kane	CHARLES A. MILLER.
St. Elmo*† .....Fayette	See Vandalia.
St.Francisv'le*†Lawre'ce	See Lawrenceville.
St. Joseph*†..Champaign	See Champaign.
Sterling*† .... Whiteside	I. L. WEAVER.
Stewardson*†.....Shelby	Boggs & McDaniel.
Stillman Valley*†...Ogle	See Byron.
Stockton*†....Jo Daviess	W. S. Eaton.
Stone Fort*† .....Saline	L. E. Barker.
Stonington*† ..Christian	See Taylorville.
Streator*† .....Lasalle	P. J. LUCEY.
Stronghurst*†Henderson	R. F. Robinson.
Sublette*† .....Lee	See Paw Paw.
▲Sullivan*† .....Moultrie	EDEN, MARTIN & EDWARDS.
Sumner*†.....Lawrence	Lewis & Sumner.
▲Sycamore*†.....DeKalb	CARNES & DUNTON.
Table Grove*†....Fulton	William S. Hipsley.
Tallula*† ..... Menard	J. J. Baker.
Tamaroa*†.....Perry	See DuQuoin.
Tampico*† .... Whiteside	See Morrison.
▲Taylorville*†....Christian	J. C. McBRIDE.
Thawville*†.....Iroquois	See Watseka.
Thomasboro*†Champa'n	See Champaign.
Tinley Park*†.....Cook	See Chicago.
Tiskilwa*† .....Bureau	See Princeton.
▲Toledo*†....Cumberland	CHARLES M. CONNOR.
Tolono*†.....Champaign	W. A. Perkins.
Toluca*†.....Marshall	See Lacon.
Tonica*† .....Lasalle	Gunn & Gunn.
▲Toulon*†.....Stark	Allen P. Miller.
Tremont*† .....Tazewell	See Pekin.
Trenton*†.....Clinton	W. S. Louden.
Triumph*†.....Lasalle	See Mendota.
Troy*† .....Madison	See Edwardsville.
▲Tuscola*†.....Douglas	ROY F. HALL.
Union Hill*†...Kankakee	See Kankakee.
▲Urbana*† .....Champaign	CUNNINGHAM & BOGGS.
Utica*† .....Lasalle	J. B. Cunniff.
▲Vandalia*†.....Fayette	S. A. PRATER.
Varna*†.....Marshall	See Lacon.
Vermont*† .....Fulton	J. C. Phillips.
Verona*† ..... Grundy	J. L. Waterman.
Versailles*† .....Brown	See Bluffs.
Victoria*.....Knox	See Galesburg.
▲Vienna*†.....Johnson	Whitnell & Gillespie.
Viola*† .....Mercer	See Aledo.
Virden*† .....Macoupin	H. C. Simons.
▲Virginia*†.....Cass	R. W. MILLS.
Waggoner*†Montgom'ry	George Richardson.
Walnut*†.....Bureau	M. A. Silver.
Wapella*† ..... De Witt	See Clinton.
Warren*†.....Jo Daviess	W. H. Glasgow.
Warrensburg*†...Macon	See Decatur.
Warsaw*† .....Hancock	W. N. GROVER.
Washburn*†..Woodford	George P. Gill.
Washington*†...Tazewell	John W. Dougherty.
Watagaa*† .....Knox	See Galesburg.
▲Waterloo*† .....Monroe	JOSEPH W. RICKERT.
Waterman*† .....De Kalb	See Sycamore.
▲Watseka*† .....Iroquois	A. F. GOODYEAR.
▲Waukegan*†.....Lake	WHITNEY & UPTON.
Waverly*† .....Morgan	Hamilton & Etter.
Waynesville*†....De Witt	See Clinton.
Weldon*† .....De Witt	See Clinton.
Wellington*† ....Iroquois	See Watseka.
Wenona*† .....Marshall	J. H. Jackson.
West Brooklyn*† .....Lee	See Paw Paw.
West Chicago*†..Du Page	C. D. Clark.
Westfield*† .....Clark	J. D. Hemphill.
West Pullman*† ....Cook	See Chicago.
West Salem*† ..Edwards	See Albion.
▲Wheaton*† .....Du Page	WILLIAM NUNN.
White Hall*† .....Greene	Mark Meyerstein.
Williamsfield*† .....Knox	See Galesburg.
Williamsville*† Sanga'on	See Springfield.
Wilmington*† ..... Will	Edward Corlett.
▲Winchester*† .....Scott	JAMES A. WARREN.
Windsor*† .....Shelby	Amos Walker.
Winnetka*† .....Cook	Carlton Prouty.
Winslow*†....Stephenson	See Freeport.
Woodhull*†.....Henry	W. W. White.
▲Woodstock*† ..McHenry	V. S. LUMLEY.
Wyanet*† .....Bureau	See Princeton.
Wyoming*† .....Stark	Frank Thomas.
Xenia*† .....Clay	W. S. Morgan.
Yates City*† .....Knox	See Galesburg.
▲Yorkville*†.....Kendall	H. S. Hudson.

INDIANA.

Town and County.	Name.
Akron*† .....Fulton	See Rochester.
Albany*† .....Delaware	O. Dowden.
▲Albion*† ..... Noble	L. W. WRIGLEY.
Alexandria*† ....Madison	SHANNON & RIZER.
Ambia*† .....Benton	W. Lee Bartlett.
▲Anderson*† .....Madison	WILLIAM S. DIVEN.
▲Angola*† .....Steuben	BEST, BRATTON & YOTTER.
Arcadia*† .....Hamilton	Thomas J. Bishop.
Argos*† .....Marshall	John R. Jones.
Ashley*† ..... Steuben	Thomas Wichwire.
Atlanta* .....Hamilton	See Cicero.
Attica*† .....Fountain	ISAAC E. SCHOONOVER.
▲Auburn*† .....De Kalb	ROBY & HARPER.
Aurora*† .....Dearborn	DOWNEY & SHUTTS.
Avilla*† ..... Noble	See Kendallville.
Batesville*† ..... Ripley	Cravens & Cravens.
▲Bedford*† .....Lawrence	BROOKS & BROOKS.
Bern*† .....Adams	Kelly & Moran.
▲Bloomfield*† .... Greene	CAVINS & HENDERSON.
▲Bloomington*† ..Monroe	LEE & GRIMES.
▲Bluffton*† .....Wells	TODD & TODD.
▲Boonville*† .....Warrick	ARMSTRONG & SHAFER.
Boswell*† .....Benton	A. B. McAdams.
Bourbon*† .....Marshall	J. D. Chaplin.
▲Brazil*† .....Clay	RAWLEY & HUTCHISON.
Bremen*† .....Marshall	S. J. Hayes.
Bristol*† .....Elkhart	Harvey W. Kautz.
Brook*† .....Newton	Graves & Graves.
Brookston*† .....White	See Chalmers.
▲Brookville*† ....Franklin	GEORGE F. O'BYRNE.
▲Brownstown*†..Jackson	APPLEWHITE & APPLEWHITE.
Butler*† .....DeKalb	C. J. Coats.
Cambridge City*† Wayne	Lynn E. Kepler.
Camden*† .....Carroll	F. Ray.
Campbellsb'g*† Wash't'n	See Salem.
▲Cannelton*† .....Perry	C. A. WEATHERS.
Carlisle*† .....Sullivan	W. B. Akin.
Carthage*† .....Rush	See Rushville.
Cayuga*† .... Vermilion	J. H. BROWN.
Chalmers*† .....White	E. R. Price.
Charlestown*† .....Clark	W. H. Watson.
Chesterton*† .....Porter	G. R. Williams.
Chrisney*† .....Spencer	See Rockport.
Churubusco*† ....Whitley	John W. Orndorf.
Cicero*† .....Hamilton	P. J. Fariss.
Clarks Hill*†Tippecanoe	See Colfax.
Clay City*† ....Clay	GEORGE W. WILTSE.
Clayton*† .... Hendricks	See Plainfield.
Clinton*† .... Vermilion	J. A. Wittermood.
Colfax*† .....Clinton	F. M. Goldsberry.
▲Columbia City*† Whitley	ANDREW A. ADAMS.
▲Columbus*† Bartho'mew	C. B. COOPER.
▲Connersville*† .. Fayette	FLORA & BROADDUS.
Converse*† .....Miami	Fred P. Clark.
Corunna*† .....DeKalb	See Waterloo.
▲Corydon*† .....Harrison	T. J. Wilson.
▲Covington*† ....Fountain	CHARLES M. McCABE.
▲Crawfordsville*† M'ntg'y	FINLEY P. MOUNT.
Crothersville*†..Jackson	H. H. Prince.
▲Crown Point*† .....Lake	J. KOPELKE.
Culver*• .....Marshall	H. A. Logan.
Cynthiana*† ..... Posey	John B. Smith.
Daleville*† .....Delaware	J. M. Fenwich.
Dana*† .... Vermilion	E. B. James.
▲Danville*† .....Hendricks	HOGATE & CLARK.
Darlington*† Montgom'y	A. N. Cave.
▲Decatur*† ..... Adams	E. K. ERWIN.
▲Delphi*† ..... Carroll	SMITH & JULIEN.
Dillsboro*† ....Dearborn	See Aurora.
Dunkirk*† ..... Jay	J. T. Day.
Earl Park*† .....Benton	Fraser & Isham.
East Chicago*† .....Lake	J. B. F. SHOWALTER.
Eaton*† .....Delaware	W. H. Younts.
Edinburg*† .....Johnson	See Franklin.
Elizabethtown*† Barth'w	J. H. Bradford.
Elkhart*† .....Elkhart	J. H. HALE.
Ellettsville*† ....Monroe	See Bloomington.
Elwood*† .....Madison	WARD L. ROACH.
▲English*† .....Crawford	See Leavenworth.
▲Evansville*† Vand'burgh	GEORGE A. CUNNINGHAM, Attorney for First National Bank.
Fairmount*† ..... Grant	Chas. T. Parker.
Farmland*† ....Randolph	David Wasson.
Flora*† ..... Carroll	J. B. SMITH.
Fort Branch*† ....Gibson	Mark L. Harris.
Fortville*† .....Hancock	John C. Jenkins.
Fort Wayne*† .....Allen	OWEN N. HEATON, Attorney for Fort Wayne Trust Co.
▲Fowler*† .....Benton	FRAZER & ISHAM.
Francesville*† ....Pulaski	C. W. Barker.
▲Frankfort*† .....Clinton	J. C. FARRER.
▲Franklin*† .....Johnson	MILLER & BARNETT.
Frankton*† .....Madison	J. O. Barrett.
Fremont*† .....Steuben	J. G. Yeagley.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Galveston*† .....Cass	B. B. RICHARDS.
Garrett*† .....De Kalb	H. W. MOUNTZ.
Gas City*† .....Grant	Brandenburg & Linn.
Geneva*† .....Adams	William Drew.
Goodland*† .....Newton	J. W. Oswald.
▲Goshen*† .....Elkhart	MILLER & DRAKE.
Gosport*† .....Owen	E. S. Davis.
▲Greencastle*† ... Putnam	S. A. HAYS.
▲Greenfield*† ... Hancock	MARSH & COOK.
▲Greensburg*† ...Decatur	JOHN W. HOLCOMB.
Greentown*† .....Howard	Cooper & Somerville.
Greenwood*† ...Johnson	J. F. Crawford.
Hagerstown*† .....Wayne	B. F. Mason.
Hamilton*† ..... Steuben	See Auburn.
Hammond*† ..... Lake	CHARLES. F. GRIFFIN.
▲Hartford City*† Blackf'd	CANTWELL, CANTWELL & SIMMONS
Hebron*† .....Porter	George C. Gregg.
Hillsboro*† .....Fountain	John W. Newlin.
Hobart*† .....Lake	J. H. Conroy.
Hope*† .....Bartholomew	W. N. Aikin.
Huntingburg*† .. Dubois	LEO H. FISHER.
▲Huntington*† .Hunt'gton	SPENCER, BRANYAN & SPENCER.
Idaville*† .....White	See Monticello.
¶▲Indianapolis*† ..Marion	AIKINS & WELLMAN, Lemcke Building. Attorneys for The Central Law Union. Corporation and Commercial Law. Special attention to commercial litigation.
" ..... "	AYRES, JONES & HOLLETT, Rooms 500, 501, and 502 Indiana Trust Building. Collections a specialty.
" ..... "	CHAMBERS, PICKENS & MOORES. Lemcke Building. Attorneys for Pennsylvania Railway Lines, Western Union Telegraph Co., Indianapolis Street Railway Co. Refer to Indiana Nat'l Bank, Capital Nat'l Bank, Fletcher Nat'l Bank, Merchants Nat'l Bank, Indiana Trust Co., Union Trust Co., Marion Trust. Co.
" ..... "	JAMESON & JOSS. Commercial and corporation law; non-resident business a specialty; mortgage foreclosures. Long distance telephone No. 1142. We refer generally to all Banks and Trust Companies in this City. Attorneys for R. G. Dun & Co. and Central Trust Co.
" ..... "	MORRIS & NEWBERGER, Commercial Club Building. Practice in Federal, State, and Supreme Courts. Commercial and Corporation Law. Collection Department.
" ..... "	LUCIUS B. SWIFT, Hubbard Block. Practices in State and Federal Courts. Collections. Corporation Law. Refers to Indiana National Bank and Union Trust Co.
Jamestown*† ..... Boone	Wm. Darnell.
▲Jasper*† .....Du Bois	Bretz & McFall.
▲Jeffersonville*† .....Clark	S. S. JOHNSON.
Jonesboro*† .....Grant	Henderson Oliver.
Kendallville*† .....Noble	JAMES GRAVES.
▲Kentland*† .....Newton	Cummings & Darroch.
Kewanna*† .....Fulton	A. D. TONER, JR.
Kingman*† .....Fountain	J. M. Wilkey.
Kirklin*† .....Clinton	George T. Williams.
Knightstown*† .....Henry	C. D. MORGAN.
▲Knox*† .....Starke	PETERS & PETERS.
▲Kokomo*† ..... Howard	J. W. COOPER.
Ladoga*† ...Montgomery	M. M. Bachelder.
▲La Fayette*† .. Tip'canoe	WILSON & QUINN. Refer to Perrin National Bank.
La Fontaine*† .. Wabash	See Wabash.
▲Lagrange*† ... Lagrange	R. D. MACHAN.
Lapel*† ..... Madison	See Anderson.
▲La Porte*† .....La Porte	M. E. LELITER.
Laurel*† ..... Franklin	See Brookville.
▲Lawrenceburg*† Dearb'n	Warren N. Hauck.
Leavenworth*• Crawford	John H. Weathers.
▲Lebanon*† ..... Boone	SAMUEL R. ARTMAN.
Lexington*† .....Scott	See Scottsburg.
▲Liberty*† ..... Union	Albert Davis.
Ligonier*† ..... Noble	W. H. Wigton.
Lima*† ..... Lagrange	See La Grange.
Linden*† ...Montgomery	See Crawfordsville.
Linton*† .....Greene	J. B. Filbert.
▲Logansport*† .....Cass	GEORGE W. FUNK.
Loogootee*† ..... Martin	Henry Wood.
Lowell*† ..... Lake	S. C. Dwyer.
Lynn*† ..... Randolph	See Winchester.
Macy*† .....Miami	See Peru.
▲Madison*† ..... Jefferson	W. O. FORD.
Manilla*† .....Rush	George S. Jones.
Marengo*† .....Crawford	See English.
▲Marion*† .....Grant	GEORGE G. WHARTON.
Markle*† .... Huntington	W. S. Smith.
Marshall*† ..... Parke	See Rockville.
▲Martinsville*† ...Morgan	Renner & McNutt.
Matthews*† .....Grant	See Hartford City.
Medaryville*† ....Pulaski	See Winamac.
Mentone*† ....Kosciusko	J. F. Johnson.
Michigan City*† .Laporte	J. H. ORR.
Middlebury*† ....Elkhart	M. G. Hoover.
Middletown*† .....Henry	E. L. Elliott.
Milan*† .....Ripley	See Lawrenceburg.
Milford*† .....Kosciusko	T. C. McLaughlin.
Milroy*† .....Rush	See Rushville.
Mishawaka*† .St. Joseph	E. Voll Bingham.
Mitchell*† .....Lawrence	W. H. Edwards.
Monon*† .....White	J. G. YORK.
Monroeville*† .....Allen	E. W. Meeks.
Montezuma*† .. ..Parke	F. L. Canine.
▲Monticello*† .....White	GUTHRIE & BUSHNELL.
Montpelier*† ..Blackford	C. W. Kinnan.
Mooresville*† ....Morgan	Jas. M. Bishop.
Morgantown*† ..Morgan	John V. King.
Morocco*† .....Newton	Davis & Dunlap.
Morristown*† ....Shelby	See Shelbyville.
Mount Vernon*† ..Posey	E. M. SPENCER.
Mulberry*† .....Clinton	W. H. Peter.
▲Muncie*† .....Delaware	GREGORY, SILVERBURG & LOTZ. Attorneys for Delaware County National Bank.
Nappanee*† ..... Elkhart	G. M. NETERER.
▲Nashville* .....Brown	R. L. Coffey.
▲New Albany*† .....Floyd	KELSO & KELSO.
New Carlisle*† .St. Jos'ph	S. C. Lancaster.
▲New Castle*† .....Henry	D. W. KINSEY.
New Harmony*† ..Posey	PERCY WELCH.
New Palestine*† Hancock	N. B. Bradenburgh.
New Paris*† .....Elkhart	A. J. Pickering.
▲Newport*† ...Vermilion	Conley and Whittock.
New Richmond*† .M'tg'y	See Crawfordsville.
▲Noblesville*† ...Hamilton	GAVIN & DAVIS.
North Judson*† ..Starke	G. T. Menfah.
No. Manchester*† W'b'sh	JAMES W. ARTHUR.
North Salem*† .Hendr'ks	See Danville.
North Vernon*† ..Jen'gs	LINCOLN DIXON.
Oakland City*† ...Gibson	J. M. & S. L. Vandeveer.
Odon*† .....Daviess	H. H. Crooke.
Orleans*† .....Orange	Wright & Lingle.
Osgood*† ..... Ripley	R. A. Creignile.
Otterbein*† ..... Benton	Rode Lamb.
Owensville*† ..... Gibson	A. W. Sprague.
Oxford*† .....Benton	See Fowler.
▲Paoli*† .....Orange	T. B. Buskirk.
Parker*† .....Randolph	Thomas Condon.
Patriot*† .....Switzerland	See Vevay.
Pendleton*† ....Madison	C. E. Goodrich.
Pennville* .....Jay	Joseph R. Sell.
Perrysville*† .Vermilion	See Newport.
▲Peru*† .....Miami	NOTT N. ANTRIM.
▲Petersburg*† .....Pike	Posey & Chappell.
Pierceton*† ...Kosciusko	J. H. Taylor.
Pine Village* .....Warren	See Williamsport.
Pittsboro*† ...Hendricks	J. M. Wells.
Plainfield*† ...Hendricks	John Morgan.
▲Plymouth*† .....Marshall	JOHN W. PARKS.
▲Portland*† .....Jay	HEADINGTON & WHITEMAN
Poseyville*† .....Posey	James Kilroy.
▲Princeton*† .....Gibson	MILLER & MILLER.
Redkey*† .....Jay	George N. Edgar.
Remington*† .....Jasper	Ira W. Yeoman.
▲Rensselaer*† .....Jasper	JAMES H. CHAPMAN.
Reynolds*† .....White	See Monticello.
▲Richmond*† .....Wayne	A. M. GARDNER.
Ridgeville*† ...Randolph	N. W. Ferguson.
▲Rising Sun*† .....Ohio	W. W. Williams.
Roachdale*† .....Putnam	See Greencastle.
Roann*† ..... Wabash	D. VAN BUSKIRK.
Roanoke*† ..Huntington	See Huntington.
▲Rochester*† .....Fulton	HOLMAN & STEPHENSON.
▲Rockport*† .....Spencer	KRAMER, HEURING & MAY
▲Rockville*† .....Parke	Elwood Hunt.
Rossville*† .....Clinton	John C. Rogers.
Royal Center*† .....Cass	James M. Fry.
▲Rushville*† .....Rush	HOWARD E. BARRETT.
Russellville*† ...Putnam	J. Burnside.
Russiaville*† .....Howard	James W. Cooper.
▲Salem*† .....Washington	F. N. Hostetter.
▲Scottsburg*† .....Scott	SHEA & STOREN.
Sellersburg*† ..... Clark	See Jeffersonville.
Seymour*† .....Jackson	SHEA & WOOD.
▲Shelbyville*† .....Shelby	LOVE & MORRISON.
Sheridan*† .....Hamilton	A. C. PEARSON.
Shipshewana*† Lagrange	J. W. Nusbaum.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Shirley*† .....Henry	Thomas J. De Mund.
Shoals*† .....Martin	J. T. Rogers.
Silver Lake*†.Kosciusko	C. W. Shipley.
▲South Bend*†.St. Joseph	GEO. E. CLARKE. Refers to First National Bank.
South Whitley*† Whitley	F. B. Moe.
▲Spencer*†.....Owen	WILLIS HICKAM.
Spiceland*† .....Henry	H. G. Gergin.
St. Joe Station*† DeKalb	See Auburn.
Star City*† .....Pulaski	See Winamac.
Stilesville* ....Hendricks	See Danville.
▲Sullivan*†.....Sullivan	JOHN S. BAYS.
Summitville*† ..Madison	W. S. Beeson.
Swayzee*†.....Grant	Long & Cassell.
Syracuse*† ...Kosciusko	Geo. W. Miles.
Tell City*.....Perry	John T. Patrick.
▲Terre Haute*†.....Vigo	SAMUEL R. HAMILL.
Thorntown*† .....Boone	See Lebanon.
▲Tipton*† .....Tipton	Waugh, Kemp & Waugh.
Topeka*†..... Lagrange	See Goshen.
Union City*† ..Randolph	BELL & ROSS.
Upland*† .....Grant	See Marion.
▲Valparaiso*†.....Porter	A. D. BARTHOLOMEW.
Veedersburg*†.Fountain	A. Marshall.
▲Vernon*†.....Jennings	T. C. Batchelor.
▲Versailles* ..... Ripley	Adam Stockinger.
▲Vevay*†.....Switzerland	Carroll S. Tandy.
▲Vincennes*† . .....Knox	JAMES W. EMISON.
▲Wabash*† ..... Wabash	OLIVER H. BOGUE.
Wakarusa*† ..... Elkhart	S. C. Harrington.
Walkerton*†..St. Joseph	W. A. Dailey.
Wanatah*†..... La Porte	E. J. Bower.
Warren*† ...Huntington	L. L. Simons.
▲Warsaw*† .....Kosciusko	J. D. WIDAMAN.
▲Washington*† ... Daviess	OGDEN & INMAN.
Waterloo*† .....De Kalb	C. M. Phillips.
Waveland*†Montgomery	Acker & Rosebaum.
Waynetown*†M'tgomery	J. S. Zuck.
W.College Corner..Union	See College Corner, Ohio.
Westfield*† .....Hamilton	J. E. Hodgin.
West Lebanon*†. Warren	John R. Crask.
▲West Shoals* ..... Martin	See Shoals.
Westville*†.....La Porte	Azariah Williams.
Whiting*† .....Lake	F. N. Gavit.
▲Williamsport*†..Warren	C. V. McAdams.
▲Winamac*† .....Pulaski	BURSON & BURSON.
▲Winchester*†..Randolph	CALDWELL & NICHOLS.
Windfall*† .....Tipton	E. A. Mock.
Wingate*† .Montgomery	See Crawfordsville.
Winslow*† .....Pike	M. M. Rice.
Wolcott*† .....White	George F. Baker.
Wolcottville*†.Lagrange	Isaac Collins.
Worthington*† ..Greene	W L. RUDE.
Zionsville*† .....Boone	C. H. Beamer.

INDIAN TERRITORY.

Town and County.	Name.
Afton*†CherokeeNation	J. S. Truitt.
Ardmore*† Chick's'wNa.	POTTERF & BOWMAN. Refer to City National Bank.
Atoka*† ChoctawNation	See Muscogee
Bristow..... ....Creek	See Stroud, Okl. Ter.
Caddo*† ....Choctaw Na.	Charles E. McPherson.
Checotah*†... Creek Na.	See Muscogee.
Chelsea*†..Cherokee Na.	D. G. ELLIOTT.
Chickasha*† Ch'k's'wNa.	R. D. WELBORNE.
Claremore*† Cher'k'eNr.	DAVENPORT & HALL.
Comanche*†Ch'k's'w Na.	See Duncan.
Davis*† ..Chickasaw Na.	H W. Fielding.
Duncan*†.Chickasaw Na.	Wolverton & March.
Durant*† ..Choctaw Na.	See South McAlester.
Eufaula*†. Creek Nation	E. I. O'Reilly.
Fairland*† Cherokee Na.	See Claremore.
Holdenville*†.Creek Na.	LAKE MOORE.
Lehigh*†....Choctaw Na.	A. T. West.
Marietta*†ChickasawNa.	B. C. Logsdon.
Marlow*† Chickasaw Na.	W. A. Proctor.
Miami*† .....Peoria Na.	H. H. McCluer.
Minco*†..Chickasaw Na.	R. Bond.
Muscogee*†Creek Nation	T A. SANSON, JR.
Nowata*†. Cherokee Na.	W. A. CHASE.
▲Okmulgee*.Creek Nation	See Muscogee.
Pauls Valley*†C'k'a'wNa.	BLANTON & WOLFE.
Purcell*†.Chickasaw Na.	GEORGE M. MILLER.
Rush Springs*†Ch'kasaw	See Marlow.
Ryan*†...Chickasaw Na.	E. E. Morris.
▲S. McAlester*†Ch't'wNa.	McKENNON, MANSFIELD, McMURRAY & CORNISH.
Sapulpa*†..... Creek Na.	MARS & STRICKLIN.
▲Tahlequah*.Cherokee Na.	John P. Buster.
▲Tishomingo*.C'kas'w Na.	Treadwell & Lucas.
Tulsa*†....Creek Nation	Poe & Campbell.
Vinita*† ...Cherokee Na.	W. H. KORNEGAY.
Wagoner*† Creek Nation	Watts & Watts.
▲Wewokas†..Seminole Na.	See Holdenville.
Wynnew'd*† C'kas'w Na.	CYRUS G. KEAN.

IOWA.

Town and County.	Name.
Ackley*† .....Hardin	J. S. Roberts.
Adair*† .....Adair	S. B. Gwin.
▲Adel*† ..... Dallas	WHITE & CLARKE.
Afton*† .....Union	H. P. Armitage.
Ainsworth*† Washington	See Washington.
Akron*†.....Plymouth	M. A. Agnes.
▲Albia*†.....Monroe	W. A. NICHOL.
Alden*†.....Hardin	Furry Bros.
Alexander† ....Franklin	See Hampton.
▲Algona*†.....Kossuth	SULLIVAN & McMAHON
Allerton*† ..... Wayne	D. D. Shirley.
▲Allison*†.....Butler	W. S. Montgomery.
Almoral† .....Delaware	See Manchester.
Alta*† .....BuenaVista	H. F. Schultz.
Altavista*†...Chickasaw	See New Hampton.
Alton*† .....Sioux	G. W. Pitts.
Altoona*† ..... Polk	See Des Moines.
Alvord*• ..... Lyon	J. D. Stewart.
Ames*†.....Story	G. A. Underwood.
▲Anamosa*† .....Jones	C. M. BROWN.
Anita*† .....Cass	Walter E. Haynes.
Anthon*† .....Woodbury	Walling & Olsson.
Aplington*†.....Butler	F. B. Royce.
Arcadia*† ..... Carroll	See Carroll.
Archer*† .....O'Brien	See Primghar.
Arion*†.....Crawford	See Charter Oak.
Arlington*†..... Fayette	James Cooney.
Armstrong*†....Emmett	I. M. Pritchard.
Arthur*† .....Ida	See Ida Grove.
Ashton*† .....Osceola	See Sibley.
Atkins*† .....Benton	See Vinton.
▲Atlantic*† ..... Cass	JAMES B. BRUFF.
▲Audubon*†.....Audubon	MYERS & BLUME.
Aurelia*† .....Cherokee	T. B. Parker, Jr.
Aurora*† .....Buchanan	See Independence.
Avoca*†..Pottawattamie	J. L. Blanchard.
Ayrshire*†.....Palo Alto	See Emmetsburg.
Badger*† ..... Webster	See Fort Dodge.
Bagley*† ..... Guthrie	See Guthrie Center.
Bancroft*† .....Kossuth	P. M. Barslow.
Barnes*† ..... Mahaska	E. B. Skinner.
Barnum*†.....Webster	See Fort Dodge.
Bartlett*† ..... Fremont	See Hamburg.
Batavia*† .....Jefferson	M. B. Sparks.
Battle Creek*†.....Ida	H. L. Hastings.
Baxter*† .....Jasper	See Newton.
Bayard*†.....Guthrie	M. J. Hallinan.
Beaconsfield*† .Ringgold	See Mount Ayr.
Beaman*† ..... .Grundy	See Grundy Center.
▲Bedford*†.....Taylor	FLICK & JOHNSTON
Belle Plaine*†....Benton	T. H. MILNER.
Bellevue*† .....Jackson	Cole & Cole.
Belmond*† .....Wright	BRADFORD KNAPP.
Bennett*†.....Cedar	William Bierkamp.
Birmingham*† Van Bur'n	W. S. Allen.
Blairsburg*†... Hamilton	See Webster City.
Blairstown*† .....Benton	P. H. Lynch.
Blanchard*† .....Page	Frank Hooker.
Blencoe*†.....Monona	See Onawa.
Blockton*†.....Taylor	See Bedford.
▲Bloomfield*†.....Davis	S. S. CARRUTHERS
Bode*† .....Humboldt	See Humboldt.
Bonaparte*†..Van Buren	See Keokuk.
Bondurant*† .....Polk	See Des Moines.
▲Boone*†.....Boone	WHITTAKER & DALE.
Boyden*†..... Sioux	John Connell.
Braddyville*† ..... Page	See Clarinda.
Bradgate*†....Humboldt	See Humboldt.
Brayton*† .....Audubon	James E. Bruce.
Breda*†.....Carroll	See Carroll.
Bridgewater*†.....Adair	See Greenfield.
Brighton*†..Washington	See Washington.
Bristow*† .....Butler	See Allison.
Britt*†.....Hancock	John F. Thompson.
Brooklyn*†....Poweshiek	John F. Talbott.
Brush Creek.....Fayette	See Arlington.
Buffalo Cent'r*†Win'b'go	Patterson & Gordon.
▲Burlington*†.Des Moines	SEERLEY & CLARK. Refer to German-American Savings Bank.
Burt*†.....Kossuth	See Algona.
Bussey*†.....Marion	Theodore West.
Calamus*†.....Clinton	See Clinton.
Callender*†.....Webster	E. O. Fitz.
Calmar*† ... Winneshiek	J. B. Kaye.
Calumet*†.....O'Brien	See Primghar.
Cambridge*† .....Story	M. M. Keller.
Cantril*† .....Van Buren	Henry T. Cox.
Carlisle*†..... Warren	See Indianola.
▲Carroll*†..... Carroll	F. M. POWERS.
Carson*†.Pottawattamie	Ira Stitt.
Cascade*† .....Dubuque	J. C. Kelly.
Casey*†.....Guthrie	A. M. Fagan.
Castana*†..... Monona	B. G. Davis.
Cedar Falls*†BlackHawk	J. C. SCOTT.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital

Town and County.	Name.
Cedar Rapids*•† .....Linn	U. C. BLAKE. Attorney for Cedar Rapids Savings Bank Also refers to Merchants National Bank.
" ..... "	LEWIS P. MAIN. Attorney for Cedar Rapids National Bank.
Center Point*•†.....Linn	H. C. Fruity.
▲Centerville*•†..Appanoose	VERMILION & VALENTINE.
Central City*•† .....Linn	See Cedar Rapids.
▲Chariton*•†.....Lucas	F. M. STUART.
▲Charles City*•†.....Floyd	ELLIS & ELLIS.
Charlotte*•† .....Clinton	See Clinton.
Charter Oak*•†..Crawford	Harding & Harding.
Chattsworth†.....Sioux	See Hawarden.
Chelsea*•†.....Tama	See Toledo.
▲Cherokee*•† ....Cherokee	THOMAS McCULLA.
Chester*•†.....Howard	See Cresco.
Churdan*•†.....Greene	N. F. Bates.
Cincinnati*•†..Appanoose	J. C. McDonald & Bro.
Clare*•† .....Webster	See Fort Dodge.
Clarence*•† .....Cedar	George McLeod.
▲Clarinda*•† .....Page	T. E. CLARK.
▲Clarion*•†.....Wright	NAGLE & NAGLE.
Clarksville*•† .....Butler	C. G. Burling.
Clearfield*•† .....Taylor	J. R. Plummer.
Clear Lake*•†Cerro Gordo	D. W. HURN.
Cleghorn*•† ....Cherokee	See Sioux City.
Clermont*•† .....Fayette	William Larrabee, Jr.
▲Clinton*•†.....Clinton	CHASE & SEAMAN. Any bank in Clinton.
Clio*•†.....Wayne	See Corydon.
Coggon*•† .....Linn	Henry Troy.
Coin*•†.....Page	B. V. Draper.
Colesburg* .....Delaware	See Manchester.
Colfax*•† .....Jasper	G. M. Tripp.
College Springs* ....Page	J. R. Priest.
Collins*•† .....Story	See Rhodes.
Colo*•†.....Story	See Nevada.
Columbus Junc.*•†Louisa	F. M. MOLSBERRY.
Conrad*•† .....Grundy	W. A. Eckles.
Conway*•†.....Taylor	A. A. Leachey.
Coon Rapids*•†....Carroll	J. W. Lee.
▲Corning*•† .....Adams	F. C. OKEY.
Correctionville*•† Wo'd'y	Earl Edmunds.
Corwith*•†.....Hancock	C. R. Wood.
▲Corydon*•†.....Wayne	HART & POSTON.
▲Council Bluffs*•†Pottaw'e	JOHN M. GALVIN.
Crawfordsville*•† Wash'n	See Washington.
▲Cresco*•† .....Howard	REED & REED.
▲Creston*•† .....Union	SULLIVAN & SULLIVAN.
Crystallake* ....Hancock	See Garner.
Cumberland*•†.....Cass	Curtis, Follett & Curtis.
Curlew*•† .....Palo Alto	See Emmetsburg.
Cushing*•† ....Woodbury	See Holstein.
Cylinder*•†.....Palo Alto	See Emmetsburg.
▲Dakotah*†. ....Humboldt	A. D. Bicknell.
Dallas Center*•† ...Dallas	See Adel.
Dana*•† .....Greene	See Jefferson.
Danbury*•† ...Woodbury	C. W. Piersol.
Danville*•†...Des Moines	See Burlington.
▲Davenport*•† .....Scott	WM. HOERSCH. Refers to any Davenport bank, city or county officer, or mercantile house.
Davis City*•†.....Decatur	J. H. Kling.
Dayton*•† .....Webster	J. H. Lindberg.
Decatur*•† .....Decatur	JOHN S. SHIELD.
▲Decorah*•† ..Winneshiek	H. F. BARTHELL.
Dedham*•†.....Carroll	See Carroll.
Deep River*•†.Poweshiek	See Montezuma.
Defiance*•† .....Shelby	See Harlan.
Delhi*•†.....Delaware	E. C. Perkins.
Delmar*•† .....Clinton	See Clinton.
Delta*•† .....Keokuk	See Sigourney.
▲Denison*•† .....Crawford	J. P. CONNER.
Derby*•†.....Lucas	J. A. Penick.
¶▲Des Moines*•†.....Polk	BAILY, BALLREICH & PRESTON. Corporation and insurance law. Commercial collections and bankruptcy practice a specialty. References: Any bank in the city.
" ..... "	CUMMINS, HEWITT & WRIGHT. Attorneys for corporations and non-residents. Special collection dept.
" ..... "	DALE & ALLEN. Bradstreet's local attorneys. References: Central State Bank; Marquardt Savings Bank.
" ..... "	DOWELL & PARRISH. Refer to Iowa Nat'l Bank, People's and Des Moines Sav. Banks.
De Soto*•† .....Dallas	See Adel.
De Witt*•†.....Clinton	R. B. WOLFE.
Dexter*•† .....Dallas	E. T. Short.
Diagonal*•† .....Ringgold	E. H. Stringham.
Dickens*•† .....Clay	T. J. O'Donnell.
Dixon*•† .....Scott	See Wheatland.
Doliver .....Emmet	See Armstrong.
Donnellson*•†.....Lee	See Fort Madison.
Doon*•† .....Lyon	John P. Tinley.
Dow City*•†....Crawford	See Denison.
Dows*•†.....Wright	I. C. Fenninger.
▲Dubuque*•† .... Dubuque	LYON & LYON. Refer to any bank or jobber in Dubuque.
Dumont*•†.....Butler	See Allison.
Duncombe*•†....Webster	See Ft. Dodge.
Dunkerton*•† Blackhawk	See Waterloo.
Dunlap*•† .....Harrison	Stanley E. Wilmot.
Durant*•†.....Cedar	D. H. Smoke.
Dyersville*•†....Dubuque	A. M. UTT.
Dysart*•†.....Tama	See Vinton.
Eagle Grove*•†...Wright	SYLVESTER FLYNN.
Earlham*•† .....Madison	C. B. Johnson.
Earling*•† .....Shelby	See Harlan.
Earlville*•† .....Delaware	W. I. Millen.
Early*•† .....Sac	See Sac City.
East Peru*.....Madison	See St. Charles.
Eddyville*•† .....Wapello	W. R. Nelson.
Edgewood*•†.....Clayton	L. B. Blanchard.
Elberon*•†.....Tama	E. P. Scrable.
Eldon*•† .....Wapello	J. E. Varnum.
▲Eldora*•†.....Hardin	H. L. HUFF.
Eldridge*•† .....Scott	See Davenport.
Elgin*•†..... Fayette	L. J. Paldo.
▲Elkader*•† .....Clayton	W. A. Preston.
Elkport*•†.....Clayton	See Elkader.
Elliott*•†...Montgomery	T. W. Craig.
Ellston*•† ..... Ringgold	See Diagonal.
Ellsworth*•† ....Hamilton	See Webster City.
Elma*•† .....Howard	H. L. Spaulding.
Emerson*•†.....Mills	See Carson.
▲Emmetsburg*•† Palo Alto	THOMAS O'CONNOR.
Epworth*•†..... Dubuque	See Dubuque.
Essex*•†.....Page	John S. Holland.
▲Estherville*•†.....Emmet	MYERLY & BEVAN.
Everly*•† ..... Clay	M. Fell.
Exira*•† .....Audubon	W. R. Copeland.
Fairbank*•†....Buchanan	See Independence.
▲Fairfield*•†..... Jefferson	ROLLIN J. WILSON.
Farley*•† .....Dubuque	See Dyersville.
Farmington*•†Van Buren	W. D. McCORMICK.
Farnhamville*•†.Calhoun	See Rockwell City.
Farragut*•† .... Fremont	See Hamburg.
Fayette*•†.....Fayette	T. D. Peterman.
Fenton .....Kossuth	See Algona.
Fertile* ..... Worth	See Northwood.
Floyd*•†.....Floyd	See Charles City.
Fonda*•† .....Pocahontas	W. H. Healy.
Fontanelle*•†.....Adair	Charles T. Launder.
▲Forest City*•†Winnebago	L. O. HATCH.
Ft.Atkinson*•†Win'esh'k	See Decorah.
▲Fort Dodge*•†...Webster	FRANK FARRELL.
▲Fort Madison*•†..... Lee	HENRY S. BUESCHER.
Foster*•†.....Monroe	See Albia.
Fostoria*•..... Clay	See Spencer.
Fredericksb'g*•† Chick'w	See New Hampton.
Fremont*•†..... Mahaska	See Oskaloosa.
Galt*•†.....Wright	See Clarion.
Galva*•† ..... Ida	C. B. Mote.
Garden Grove*•. Decatur	S. H. Amos.
Garner*•†..... Hancock	Ramsey & Blackstone.
Garrison*•† ..... Benton	See Vinton.
Garwin*•† ..... Tama	R. P. Fitzgerald.
George*•†..... Lyon	L. Vogt.
Germania*•†.....Kossuth	E. O. Fitz.
Gilman*•†..... Marshall	See Marshalltown.
Gilmore City*•†Pocahon's	L. E. England.
Gladbrook*•† ..... Tama	G. L. Wilbur.
▲Glenwood*•†..... Mills	E. B. WOODRUFF.
Glidden*•†..... Carroll	K. W. Marean.
Goldfield*•†..... Wright	W. C. Dewel.
Goodell*•†..... Hancock	W. O. Butterfield.
Gowrie*•† ..... Webster	J. Y. STIER.
Graettinger*•†..Palo Alto	See Emmetsburg.
Grafton*•†.....Worth	See Northwood.
Grand Junction*•†Greene	W. W. Turner.
Grand River*•†...Decatur	See Leon.
Granville*•†..... Sioux	See Orange City.
Gravity*•† ..... Taylor	Charles Morris.
Gray*•..... Audubon	See Audubon.
Greeley*•† ..... Delaware	See Manchester.
Greene*•† ..... Butler	E. W. Soesbe.
▲Greenfield*•†..... Adair	J. A. STOREY.
Grimes*•†.....Polk	See Des Moines.
Grinnell*•†.....Poweshiek	HAINES & LYMAN.
Griswold*•† ..... Cass	Bryant & Bryant.
▲Grundy Center*•†Grundy	R. J. WILLIAMSON.
▲Guthrie Center*•†Guthrie	JOHN W. FOSTER.
Guttenburg*•.... Clayton	W. C. Lewis.
Halbur*•†..... Carroll	See Carroll.
Hamburg*•†.....Fremont	Hammond & Stevens.
▲Hampton*•†.....Franklin	JOHN M. HEMINGWAY.
Hancock*•†Pottaw'tomie	See Avoca.
Hanlontown.....Worth	See Northwood.
Hardy*•† ..... Humboldt	See Livermore.
▲Harlan*•†.....Shelby	T. R. MOCKLER.
Harper*•†..... Keokuk	See Sigourney.
Harris*•†..... Osceola	Dean & Belknap.

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▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Hartley*† ..... O'Brien	J. T. CONN.
Hastings*† ..... Mills	See Glenwood.
Havelock*† .. Pocahontas	See Pocahontas.
Hawarden*† ..... Sioux	JOHN B. VAN DYKE.
Hawkeye*† ..... Fayette	Y. E. Dibble.
Hayfield*† ..... Hancock	See Garner.
Hazleton*† ... Buchanan	E. R. Prindle.
Hedrick*† ..... Keokuk	JOHN T. BROOKS.
Henderson*† ..... Mills	See Glenwood.
Holstein*† ..... Ida	R. H. Smith.
Hopkinton*† .. Delaware	See Delhi.
Hornick*† ... Woodbury	See Sioux City.
Hosper*† ..... Sioux	See Orange City.
Hubbard*† ..... Hardin	E. R. Beaton.
Hudson*† ... Black Hawk	See Waterloo.
Hull*† ..... Sioux	See Sheldon.
Humboldt*† .. Humboldt	PROUTY, COYLE & PROUTY.
Humeston*† ..... Wayne	Poston & Aten.
Huntington ..... Emmet	See Armstrong.
▲Ida Grove*† ..... Ida	HOMER S. BRADSHAW.
Imogene*† ..... Fremont	See Hamburg.
▲Independence*† Bucha'n	COOK & LEACH.
▲Indianola*† ..... Warren	O. C. BROWN.
Inwood*† ..... Lyon	See Rock Rapids.
Ionia*† ..... Chickasaw	See New Hampton.
Iowa City*† ..... Johnson	HEMLEY, NEY & REMLEY.
Iowa Falls*† ..... Hardin	A. M. BRYSON.
Ireton*† ..... Sioux	S. H. Carr.
Irwin*† ..... Shelby	See Harlan.
Jamaica* ..... Guthrie	See Perry.
Janesville*† ..... Bremer	M. B. Dougherty.
▲Jefferson*† ..... Greene	OWEN LOVEJOY.
Jesup*† ..... Buchanan	James Dalton.
Jewell* ..... Hamilton	J. M. Blake.
Jolley*† ..... Calhoun	See Rockwell City.
Kalona*† ..... Washington	W. H. Palmer.
Kanawha ..... Hancock	See Britt.
Kamrar*† ..... Hamilton	See Webster City.
Kellerton*† ..... Ringgold	W. W. Peasley.
Kellogg*† ..... Jasper	E. M. Ives.
Kensett*† ..... Worth	See Northwood.
Kent*† ..... Union	See Creston.
▲Keokuk*† ..... Lee	HAZEN I. SAWYER. Refers to Keokuk Savings Bank.
▲Keosauqua*† . Van Buren	W. B. COLLINS.
Keota*† ..... Keokuk	See Sigourney.
Keswick*† ..... Keokuk	See Sigourney.
Keystone*† ..... Benton	See Blairstown.
Kingsley*† ..... Plymouth	John M. Wormley.
Kiron* ..... Crawford	See Denison.
Kirkman*† ..... Shelby	See Harlan.
Klemme*† ..... Hancock	See Garner.
Knowlton*† ... Ringgold	See Blockton.
▲Knoxville*† ..... Marion	G. W. Crozier.
Lacona*† ..... Warren	See Indianola.
Ladora*† ..... Iowa	See Marengo.
Lake City*† ..... Calhoun	HUTCHISON & JACOBS.
Lake Mills*† . Winnebago	L. W. Torgeson.
Lake Park*† .. Dickinson	W. S. King.
Lake View*† ..... Sac	See Sac City.
Lamoni*† ..... Decatur	R. P. Olsen.
Lamont*† ..... Buchanan	See Independence.
Lamotte*† ..... Jackson	See Maquoketa.
Lansing*• ..... Allamakee	J. H. Trewin.
La Porte City*† Bl'k H'wk	S. T. Mears.
Larchwood*† ..... Lyon	W. T. Ryan.
Larrabee*† ..... Cherokee	A. R. Molyneux.
Latimer*† ..... Franklin	See Hampton.
Laurens*† ... Pocahontas	J. H. ALLEN.
Lawler*† ..... Chickasaw	Wm. H. Parker.
Ledyard*† ..... Kossuth	See Algona.
Leeds*† ..... Woodbury	See Sioux City.
Lehigh*† ..... Webster	G. D. Thompson.
▲Le Mars*† ..... Plymouth	E. T. BEDELL.
Lenox*† ..... Taylor	A. J. Johnson.
▲Leon*† ..... Decatur	V. R. McGINNIS.
Leroy*† ..... Decatur	See Leon.
Lester* • ..... Lyon	J. L. Mitchell.
Letts*† ..... Louisa	P. T. McVay.
Lewis*† ..... Cass	F. J. Macomber.
Lime Spring*† ... Howard	C. N. Flagler.
Linden*† ..... Dallas	See Adel.
Lineville*† ..... Wayne	J. F. Duff.
Linn Grove*† Buena Vista	C. L. Ward.
Lisbon*† ..... Linn	W. M. Whittemore.
Liscomb*† ..... Marshall	See Marshalltown.
Little Rock*† ..... Lyon	See Rock Rapids.
Little Sioux* ... Harrison	L. H. Bassett.
Livermore*† .. Humboldt	F. M. Miles.
▲Logan*† ..... Harrison	L. R. BOLTER & SONS.
Lohrville*† ..... Calhoun	William Towers.
Lone Rock ..... Kossuth	See Algona.
Lone Tree*† ..... Johnson	See Iowa City.
Lorimor*† ..... Union	Wisdom & Shatto.
Lost Nation*† ... Clinton	See Clinton.
Lovilia*† ..... Monroe	See Albia.
Lowden*† ..... Cedar	D. D. McGillivray.
Lucas*† ..... Lucas	J. C. Baker, Jr.
Lu Verne*† ..... Kossuth	Charles W. Goodwin.
Lynnville*† ..... Jasper	Joseph Arnold.

Town and County.	Name.
Lyons*† ..... Clinton	See Clinton.
Macedonia*† Pot'w't'mie	J. C. Rayburn.
Madrid*† ..... Boone	J. W. Near.
Magnolia* ..... Harrison	See Logan.
Malcolm*† .... Poweshiek	H. E. Boyd.
Mallard*† ..... Palo Alto	See Emmetsburg.
Malvern*† ..... Mills	D. E. WHITFIELD.
▲Manchester*† .. Delaware	BRONSON & CARR.
Manilla*† ..... Crawford	See Denison.
Manly* ..... Worth	See Northwood.
Manning*† ..... Carroll	DOUGLAS ROGERS.
Manson*† ..... Calhoun	B. B. FOSTER.
Mapleton*† ..... Monona	Chrisman & Chrisman.
▲Maquoketa*† .... Jackson	C. W. FARR.
Marathon*† . Buena Vista	See Storm Lake.
Marble Rock*† ..... Floyd	C. F. Beelar.
Marcus*† ..... Cherokee	J. E. Jones.
▲Marengo*† ..... Iowa	THOMAS STAPLETON.
▲Marion*† ..... Linn	GIFFEN & VORIS.
Marne*† ..... Cass	See Atlantic.
▲Marshalltown*† Marshall	C. H. VAN LAW. Attorney for First National Bank.
Martinsburg*† .. Keokuk	See Sigourney.
▲Mason City*† . Cerro G'do	BLYTHE, MARKLEY & RINARD.
Masonville*† ... Delaware	See Manchester.
Massena*† ..... Cass	Temple & Temple.
Matlock*† ..... Sioux	See Orange City.
Maurice*† ..... Sioux	See Orange City.
Maxwell*† ..... Story	E. H. Addison.
Maynard*• ..... Fayette	See Oelwein.
McCallsburg*† ..... Story	F. H. Noble.
McGregor*† ..... Clayton	A. CHAPIN.
McIntire*† ..... Mitchell	See Riceville.
Mechanicsville*† .. Cedar	See Tipton.
Mediapolis*† . Des Moines	J. H. Scott.
Melbourne*† .... Marshall	See Marshalltown.
Melrose*† ..... Monroe	See Albia.
Menlo*† ..... Guthrie	See Stuart.
Meriden*† ..... Cherokee	See Cherokee.
Merrill*† ..... Plymouth	W. J. Lawrence.
Meservey*† . Cerro Gordo	See Mason City.
Miles*† ..... Jackson	See Sabula.
Milford*† ..... Dickinson	J. L. Bascom.
Miller*† ..... Hancock	See Garner.
Milo*† ..... Warren	G. W. Burgess.
Milton*† ..... Van Buren	See Keosauqua.
Minburn*† ..... Dallas	See Adel.
Minden*† Pottawattamie	John W. Crow.
Mingo*† ..... Jasper	See Newton
Missouri Valley*† Har's'n	C. W. KELLOGG.
Mitchell*† ..... Mitchell	See Osage.
Mitchellville*† ..... Polk	F. W. Swearingen.
Modale*† ..... Harrison	See Missouri Valley.
Mondamin*† ... Harrison	L. C. Brown.
Monona*† ..... Clayton	See Postville.
Monroe*† ..... Jasper	J. Kipp & Son.
▲Montezuma*† Poweshiek	CLARK & CLARK.
Monticello*† ..... Jones	M. W. HERRICK.
Montour*† ..... Tama	C. J. Stevens.
Moorhead* ..... Monona	See Onawa.
Moravia*† ..... Appanoose	A. B. Horn.
Morning Sun*† ... Louisa	Courts & Curran.
Moulton*† ... Appanoose	J. R. Barkley.
Mount Auburn*† . Benton	See Vinton.
▲Mount Ayr*† .. Ringgold	FULLER BROS.
▲Mount Pleasant*† . Henry	J. C. McCOID.
Mount Union*† ... Henry	See Mount Pleasant.
Mount Vernon*• ..... Linn	Charles W. Kepler.
Moville*† ..... Woodbury	See Kingsley.
Murray*† ..... Clarke	A. B. Miller.
▲Muscatine*† .. Muscatine	JAYNE & HOFFMAN.
Mystic*† ..... Appanoose	K. E. LEIGHTON.
Nashua*† ..... Chickasaw	Springer, Clary & Yarger.
Nemaha ..... Sac	See Odebolt.
Neola*† .. Pottawattamie	J. G. Bardsley.
▲Nevada*† ..... Storey	GEORGE W. DYER.
New Albin*† . Allamakee	See Waukon.
Newell*† .... Buena Vista	I. W. Bane.
Newhall*† ..... Benton	See Blairstown.
▲New Hampton*† Ch'kasa	J. W. SANDUSKY.
New Hartford*† .. Butler	See Allison.
New Liberty*† ..... Scott	See Durant.
New London*† ..... Henry	L. W. Chrissinger.
New Market*† ..... Taylor	See Clarinda.
New Providence* . Hardin	See Eldora.
New Sharon*† .. Mahaska	See Oskaloosa.
▲Newton*† ..... Jasper	W. G. CLEMENTS.
New Virginia*† .. Warren	W. J. Davidson.
Nichols*† ..... Muscatine	See West Liberty.
Nodaway*† ..... Adams	See Villisca.
Nora Springs*† .... Floyd	Fred Haynes.
North English*† .... Iowa	J. D. Butler.
▲Northwood*† ..... Worth	M. A. Zollinger.
Norwalk*† ..... Warren	See Indianola.
Norway*† ..... Benton	See Bellefontaine.
Oakland*† Pottawatt'mie	A. B. Johns.
Oakville*† ..... Louisa	See Wapello.
Ocheyedan*† ..... Osceola	See Sibley.
Odebolt*† ..... Sac	W. A. Helsell.

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Town and County.	Name.
Oelwein*† .....Fayette	W. B. INGERSOLL.
Ogden*† .....Boone	E. M. Andrews.
Oldset .....Henry	See Mt. Pleasant.
Olin*† .....Jones	B. J. Lancamp.
▲Onawa*† .....Monona	CHARLES E. UNDERHILL.
Onslow*† .....Jones	See Anamosa.
▲Orange City*† .....Sioux	G. W. PITTS.
Orient*† .....Adair	See Greenfield.
▲Osage*† .....Mitchell	GALEN F. HUMBERT.
▲Osceola*† .....Clarke	WILLIAM B. TALLMAN.
▲Oskaloosa*† ....Mahaska	W. W. HASKELL.
Ossian*† .....Winneshiek	M. J. Carter.
Oto*† .....Woodbury	Cutting & Willett.
Ottosen*† .....Humboldt	See Dakota.
▲Ottumwa*† .....Wapello	McELROY & McELROY, Refer to First and Ottumwa National Banks.
Oxford*† .....Johnson	P. R. Ford.
Oxford Junction*†.Jones	O. J. Felton.
Packwood*† ....Jefferson	See Fairfield.
Panama*† .....Shelby	See Harlan.
Panora*† .....Guthrie	J. W. Morris.
Parkersburg*† ....Butler	Cartright, Arbuckle & Evans.
Parnell*† .....Iowa	See Williamsburg.
Paton*† .....Greene	See Jefferson.
Paullina*† .....O'Brien	David Algyer.
Pella*† .....Marion	P. H. BOUSQUET.
Percival*† .....Fremont	See Hamburg.
Perry*† .....Dallas	CARDELL & GIDDINGS.
Persia*† .....Harrison	See Avoca.
Peterson*† .....Clay	E. W. Fillmore.
Pierson*† .....Woodbury	See Correctionville.
Pilot Mound*† ....Boone	See Boone.
Pioneer*† .....Humboldt	See Gilmore City.
Plainfield*† .....Bremer	See Waverly.
Pleasanton*† ....Decatur	See Leon.
Pleasantville*† ...Marion	See Knoxville.
Plover*† .....Pocahontas	See Rolfe.
Plymouth*† Cerro Gordo	See Mason City.
▲Pocahontas* .Pocahontas	W. C. Ralston.
Pomeroy*† .....Calhoun	D. M. Kelleher.
Popejoy*† .....Franklin	J. H. Popejoy.
Portsmouth*† .....Shelby	See Harlan.
Postville*† ...Allamakee	William Shepherd.
Prairie City*† .....Jasper	Clements & Arnold.
Prescott*† .....Adams	See Corning.
Preston*† .....Jackson	A. L. Bartholomew.
▲Primghar*† .....O'Brien	O. H. MONTZHEIMER.
Promise City*† .. Wayne	See Corydon.
Pulaski*† .....Davis	See Bloomfield.
Quimby*† .....Cherokee	See Cherokee.
Radcliffe*† .....Hardin	Frank H. Noble.
Randall*† ..... Hamilton	See Webster City.
Randolph*† ....Fremont	See Sidney.
Redding*† ..... Ringgold	J. M. Bellamy.
Redfield*† .....Dallas	See Adel.
▲Red Oak*† .Montgomery	R. W. BEESON.
Reinbeck*† .....Grundy	S. W. DeWolf.
Remsen*† .....Plymouth	E. S. Lloyd.
Renwick*• .... Humboldt	See Humboldt.
Rhodes*† .....Marshall	Thomas Watts.
Riceville*† .....Mitchell	B. N. Hendricks.
Richland*† .....Keokuk	P. L. Moorman.
Ridgeway*† Winneshiek	W. H. Klemme.
Ringsted.....Emmet	See Estherville.
Rippey*† .....Greene	See Perry.
Riverside*† Washington	See Washington.
Riverton*† .... Fremont	W. H. Norcutt.
Rockford*† .....Floyd	C. S. Moore.
▲Rock Rapids*† .....Lyon	E. Y. GREENLEAF.
Rock Valley*† .... Sioux	O. G. Reiniger.
Rockwell*† Cerro Gordo	Campbell & Kehoe.
▲Rockwell City*† Calhoun	M. W. FRICK.
Rodman*† .....Palo Alto	See Ruthven.
Rodney*† .....Monona	See Mapleton.
Roland*† ..... Story	See Nevada.
Rolfe*† .....Pocahontas	S. H. Kerr.
Rowan*† ..... Wright	See Clarion.
Rudd*† .....Floyd	See Charles City.
Russell*† ..... Lucas	See Chariton.
Ruthven*• .....Palo Alto	WM. A. O'DONNELL.
Rutland*† ....Humboldt	See Dakotah.
Ryan*† .....Delaware	See Manchester.
Sabula*† .....Jackson	George K. Hilsinger.
▲Sac City*† .....Sac	MILES W. NEWBY.
Salem*† .....Henry	F. S. Bell.
Salix*† .....Woodbury	See Sioux City.
Sanborn*† .....O'Brien	J. A. WILLCOX.
Schaller*† .....Sac	A. P. SEARLE.
Schleswig .....Crawford	See Denison.
Scranton*† .....Greene	Clark & Cressler.
Sexton*† ..... Kossuth	See Algona.
Seymour*† ..... Wayne	See Corydon.
Shannon City*† ... Union	See Creston.
Sharpsburg*† ..... Taylor	See Bedford.
Sheffield*† ..... Franklin	C. F. Jonnston.
Shelby*† .....Shelby	W. S. Wickersham.
Sheldahl*† ..... Polk	See Des Moines.
Sheldon*† .....O'Brien	BOIES & ROTH.
Shell Rock*† .....Butler	G. A. McIntyre.
Shellsburg*† .....Benton	See Vinton.
Shenandoah*† .....Page	W. P. FERGUSON.
▲Sibley*† .....Osceola	G. W. LISTER.
▲Sidney*† .....Fremont	W. E. Mitchell.
▲Sigourney*† .... Keokuk	C. M. BROWN.
Silver City*† .....Mills	See Glenwood.
Sioux Center*† ....Sioux	See Orange City.
▲Sioux City*† ..Woodbury	QUICK & CARTER. Attorneys for Webb Bros. Co., Sioux City. Reference: Security National Bank. Notary in office.
Sioux Rapids*† .Buena V.	D. F. Johnson.
Slater*† .....Story	S. O. Wald.
Sloan*† .....Woodbury	W. D. Buckley.
Smithland*† ..Woodbury	See Oto.
Solon*† .....Johnson	See Iowa City.
South English*† .Keokuk	See Sigourney.
▲Spencer*† .....Clay	COBY & BEMIS.
▲Spirit Lake*† ..Dickinson	Cory, Arnold, & Everett.
Springville*• .....Linn	See Marion.
Stacyville*• ..... Mitchell	See Osage.
Stanhope*† .... Hamilton	See Webster City.
Stanley*† .....Buchanan	See Independence.
St. Ansgar*† .....Mitchell	See Osage.
St. Anthony*† ..Marshall	See Marshalltown.
Stanton*† ..Montgomery	See Red Oak.
Stanwood*† .....Cedar	See Tipton.
State Center*† ..Marshall	James Allison.
St. Benedict .....Kossuth	See Algona.
St. Charles*† ....Madison	C. F. Wood & Co.
SteamboatRock*†Hardin	See Eldora.
▲Storm Lake*† ..Buena V.	A. D. BAILIE.
Story City*† ..... Story	Bartlett & Slaughter.
Stratford*† ..... Hamilton	See Webster City.
Strawberry Point*†Cl't'n	A. R. Cole.
Struble*† ..... Plymouth	See Le Mars.
Stuart*† ..... Guthrie	F. O. HINKSON.
Sully*† ..... Jasper	See Newton.
Sumner*† ..... Bremer	W. R. McClure.
Superior*† .... Dickinson	See Spirit Lake.
Sutherland*† .. O'Brien	George F. Colcord.
Swaledale*†Cerro Gordo	See Mason City.
Swan*† ..... Marion	E. Stout.
Swea City*† .....Kossuth	J. M. Dye.
Tabor*† ..... Fremont	L. A. Hill.
Tama*† ..... Tama	See Toledo.
Templeton*† ..... Carroll	See Carroll.
Terril* ..... Dickinson	See Spirit Lake.
Thompson*† ..Winnebago	JOHN A. HYNDMAN.
Thor*† .....Humboldt	See Humboldt.
Thornburg*† ... Keokuk	See Sigourney.
Thornton*† Cerro Gordo	Cliggett & Rule.
Thurman* ..... Fremont	See Sidney.
Tingley*† ..... Ringgold	See Mt. Ayr.
▲Tipton*† ..... Cedar	WRIGHT & WRIGHT.
Titonka .....Kossuth	E. J. Berry.
▲Toledo*† ..... Tama	STRUBLE & STIGER.
Traer*† ..... Tama	Endicott & Pratt.
Tripoli*† ..... Bremer	See Waverly.
Truro*† .....Madison	See New Virginia.
Union*† ..... Hardin	E. W. Lundy.
University Place* ...Polk	See Des Moines.
Urbana* ..... Benton	Fred Wyckoff.
Ute*† .....Monona	Richard & McMaster.
Vail*† .....Crawford	M. V. O'Hare.
Valley Junction*† .. Polk	Herman Raaz.
Van Horne*† ..... Benton	See Blairstown.
Vanmeter*† ..... Dallas	See Adel.
Van Wert*† .... Decatur	See Garden Grove.
Ventura .... Cerro Gordo	See Mason City.
Victor*† .....Iowa	T. A. Victor.
Villisca*† .. Montgomery	F. P. GREENLEE.
Vincent*† .....Webster	See Ft. Dodge.
▲Vinton*† ..... Benton	CATO SELLS.
Volga*† ..... Clayton	See Elkader.
Walcott*† ..... Scott	See Davenport.
Walker*† .....Linn	See Marion.
Wallingford*† ....Emmet	L. Woods.
Wall Lake*† .....Sac	A. B. Barclay.
Walnut*† Pottawattamie	O. Mosher.
▲Wapello*† ..... Louisa	ARTHUR SPRINGER.
▲Washington*† .Wash'ton	MARSH W. BAILEY.
Washta*† ..... Cherokee	H. L. Loft.
▲Waterloo*† .Black Hawk	MULLAN & PICKETT.
Watkins*† ..... Benton	See Marengo.
Waucoma*..... Fayett	J. B. Rockwood.
▲Waukon*† ... Allamakee	D. J. MURPHY.
▲Waverly*† .....Bremer	J. Y. HAZLETT.
Wayland*† ..... Henry	See Mt. Pleasant.
Webb.....Clay	See Spencer.
▲Webster City*†Hamilton	A. N. BOEYE.
Weldon*† ....Decatur	See Leon.
Wellman*† Washington	H. G. Moore.
Wellsburg*† .... Grundy	See Grundy Center.
Wesley*† .....Kossuth	Bonar & Fellows.
West Bend*† .. Palo Alto	G. C. Hoover.
West Branch*† .... Cedar	George C. Hoover.
Westfield*.....Plymouth	J. C. Button.
Westgate*† ..... Fayette	See Oelwein.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
West Liberty*•† Muscat'e	J. E. McINTOSH.
West Mitchell*•. Mitchell	See Osage.
West Point*•† ..... Lee	See Fort Madison.
West Side*•†... Crawford	John C. Suler.
▲West Union*•†...Fayette	AINSWORTH & AINSWORTH.
What Cheer*•†...Keokuk	T. C. LEGOE.
Wheatland*•†.....Clinton	Carroll Bros.
Whiting*•† ..... Monona	A. M. Bowen.
Whittemore*•†.. Kossuth	Welt Miller.
Whitten*•†..... Hardin	See Eldon.
Williams*•†..... Hamilton	Gade Bros.
Williamsburg*•†.... Iowa	THOMAS & THOMAS.
Wilton Jc*...Muscatine	E. P. Ingham.
Winfield*•†..... Henry	B. B. Lindly.
▲Winterset*•†.....Madison	FREDERICK MOTT.
Winthrop*•†... Buchanan	See Independence.
Wiota*•† .....Cass	See Atlantic.
Woden .....Hancock	William Doolittle.
Woodbine*•†.....Harrison	H. F. Johns.
Woodburn*•†.....Clarke	See Osceola.
Woodward*•†.....Dallas	See Perry.
Woolstock*•† ... Wright	L. W Tyrrell.
Worthington*•†. Dub'que	See Farley.
Wyoming*•†.....Jones	W. I. CHAMBERLAIN.
Yale*•† ..... Guthrie	I. C. Sheets.
Yarmouth*•†. Des Moines	See Mediapolis.
Zearing*•† .....Story	See Nevada.

KANSAS.

Town and County.	Name.
▲Abilene*•†..... Dickinson	H. L. HUMPHREY.
Admire*•† ..... Lyon	Fremont Miller.
Allen*•†..... Lyon	Will Wayman.
▲Alma*•† .....Wabaunsee	J. B. BARNES.
Almena*•†..... Norton	See Norton.
Alton*•†..... Osborne	Brown & Goddard.
Altoona*•†..... Wilson	R. O. Graham.
▲Anthony*•†..... Harper	H. LLEWELYN JONES.
Arcadia*•† .....Crawford	O. S. Henderson.
Argentine*•†..Wyandotte	See Kansas City, Mo.
Argonia*•†..... Sumner	E. W. Springer.
Arkansas City*•† .Cowley	NORMAN BARKER.
Arlington*•† .....Reno	Austin O. Hays.
▲Ashland*•†.....Clark	H. J. Bone.
▲Atchison*•† .....Atchison	WAGGENER, HORTON & ORR. Refer to The First National Bank of Chicago; Exchange National Bank, Atchison.
Athol*•† .....Smith	See Smith Center.
Attica*•† .....Harper	J. D. Bradley.
▲Atwood*•† .....Rawlins	J. P. Noble.
Augusta*•†.....Butler	See El Dorado.
Axtell*•† .....Marshall	See Marysville.
Balleyville*•† ....Nemaha	See Seneca.
Baldwin*•†.....Douglas	See Lawrence.
Barnard*•† .....Lincoln	See Lincoln.
Barnes*•†....Washington	See Washington.
Baxter Springs*•† Chero'e	W. H. Hornor.
Beattie*•† .....Marshall	S. B. Berry.
Belle Plaine*•† ....Sumner	Forney & Wilson.
▲Belleville*•†.....Republic	B. T. Bullen.
▲Beloit*•†.....Mitchell	FRANK A. LUTZ.
Bennington*•† ....Ottawa	See Minneapolis.
Bern*•†.....Nemaha	See Seneca.
Blue Mound*•† .....Linn	C. F. Nessley.
Blue Rapids*•† ..Marshall	H. A. Russell.
Bluff City*•† .....Harper	See Anthony.
Bonner Springs*Wy'nd'te	J. A. Blackman.
Bronson*•† ..... Bourbon	D. E. Earl.
Bucklin*•† .....Ford	See Dodge City.
Buffalo*•† .....Wilson	See Yates Center.
Burden*•†.....Cowley	S. J. Day.
Burlingame*•† .....Osage	J. T. PRINGLE.
▲Burlington*•†.....Coffey	E. N. CONNAL.
Burr Oak*•† .....Jewell	D. J. Coy.
Burrton*•†.....Harvey	W. L. Dailey.
Bushton*•†.....Rice	G. F. Hauser.
Caldwell*•†.....Sumner	BURNETT & SIMONS.
Caney*•† ...Montgomery	Porter & Barr.
Canton*•†.....McPherson	See McPherson.
Carbondale*•†..... Osage	C. T. Neibart.
Cawker City*•†..Mitchell	Clark A. Smith.
Cedar Vale*•†Chautauqua	William P. Lynch.
Centralia*•†.....Nemaha	P. L Burlingame.
Chanute*•† .....Neosho	JOHN J. JONES.
Chapman*•† ...Dickinson	See Abilene.
Chase*•†..... Rice	See Lyons.
Cheney*•† .....Sedgwick	See Wichita.
Cherokee*•† ....Crawford	E. A. Perry.
Cherryvale*•† .Montg'ery	J. W. Holdren.
Chetopa*•† .....Labette	A. R. Bell.
▲Cimarron*•†.....Gray	William Hoover.
Circleville*•†.... Jackson	See Holton.
Claflin*•† .....Barton	See Great Bend.
▲Clay Center*•†..... Clay	GEORGE M. MILEY.
Clearwater*•† . Sedgwick	See Wichita.
Clifton*•†....Washington	Hamilton & Harmon.
Clyde*•† .....Cloud	C. W. VAN DE MARK.
Coffeyville*•†..Montg'ery	DOOLEY & KEITH.
▲Colby*•†.....Thomas	C. L. WILSON.
▲Coldwater*•†..Comanche	C. M. Myers.
Colony*•†.....Anderson	M. A. Carmichael.
▲Columbus*•†.....Cherokee	C. A. McNEILL.
Colwich*•† .....Sedgwick	George W. Steenwood.
▲Concordia*•† .....Cloud	PULSIFER & ALEXANDER.
Conway Springs*•†.Sum'r	See Wellington.
Corning*•† .....Nemaha	See Seneca.
▲Cottonwood Falls*•†.Ch'e	F. A. MECKEL.
Council Grove*•† .Morris	E. S. BERTRAM.
Courtland*•†....Republic	C. A. Kimball.
Cuba*•† .....Republic	John Brown.
Delphos*•† .....Ottawa	J. W. Barker.
Dentonville*•† .Doniphan	See Troy.
Dexter*•† .....Cowley	J. H. Watkins.
▲Dighton*•† .....Lane	J. S. SIMMONS.
▲Dodge City*•†.....Ford	REEVES & KIRKPATRICK.
Douglass*•†.....Butler	W. P. Knote.
Downs*•† .....Osborne	J. A. Travers.
Dunlap*•† .....Morris	J. B. Lamb.
Edgerton*.....Johnson	See Olathe.
Edna*•†.....Labette	J. S. Hileman & Son.
Effingham*•†.....Atchison	See Atchison.
▲Eldorado*•†..... Butler	H. W. SCHUMACHER.
Elk City*•† .Montgomery	S. H. Piper.
Ellinwood*•† ..... Barton	J. F. Dunn.
Ellis*•† .....Ellis	See Hays.
▲Ellsworth*•† ...Ellsworth	IRA E. LLOYD.
Elmdale*•† .....Chase	See Cottonwood Falls.
Elsmore*•† .....Allen	See Iola.
▲Emporia*•†.....Lyon	J. HARVEY FRITH.
Enterprise*•† . Dickinson	See Abilene.
▲Erie*•† .....Neosho	J. L. DENISON.
Eskridge*•† ..Wabaunsee	J. J. Mitchell.
Eudora*•†.....Douglas	O. G. Richards.
Eureka*•† ....Greenwood	FULLER & JACKSON.
Everest*•†.....Brown	R. C. Jones.
Fairview*•†.....Brown	Newton & Newton.
Fall River*•† .Greenwood	See Fredonia.
Florence*•† .....Marion	See Marion.
▲Fort Scott*•†....Bourbon	DILLARD & HULETT, Attorneys for Bank of Fort Scott.
Frankfort*•† ....Marshall	Gregg & Gregg.
Frederick*•†.....Rice	See Lyons.
▲Fredonia*•†.....Wilson	WILLITS & COOPER.
Fulton*•†.....Bourbon	J. A. Pritz.
Galena*•† .....Cherokee	A. S. WILSON.
▲Garden City*•†....Finney	H. F. Mason.
Gardner*•†..... Johnson	See Olathe.
▲Garnett*•†.....Anderson	NOAH L. BOWMAN
Gaylord*•† .....Smith	E. J. Blake.
Geneseo*•† ..... Rice	See Lyons.
▲Girard*•†.....Crawford	B. S. GAITSKILL.
Glasco*•†..... Cloud	See Concordia.
Glen Elder*•†....Mitchell	See Beloit.
Goffs*•†..... Nemaha	See Seneca.
▲Goodland*•†.... Sherman	E. F. MURPHY.
▲Gove*..... Gove	O. B. Jones.
▲Great Bend*•†.....Barton	F. V. RUSSELL.
Greeley*•†.....Anderson	See Garnett.
Green*•†..... Clay	See Clay Centre.
Greenleaf*•† .Washington	W. P. Mudgett.
▲Greensburg*•†.....Kiowa	JOHN W. DAVIS.
Grenola*•†..... Elk	J. T. Lauter.
Gypsum*•†..... Saline	William Meneley.
Haddam*•†.. Washington	R. O. Woody.
Halstead*•†..... Harvey	See Newton.
Hamlin*•† ..... Brown	See Hiawatha.
Hanover*•† . Washington	H. R. Fulton.
Harper*•†..... Harper	Washbon & Washbon.
Hartford*•†..... Lyon	See Emporia.
Hartland*•†.....Kearney	See Garden City.
Haven*•†..... Reno	See Hutchinson.
Havensville*•†. Potta'mie	T. J. Richardson.
▲Hays*•†..... Ellis	REEDER & REEDER.
Hazelton*•†..... Barber	W. C. Alford.
Herington*•†.. Dickinson	THORNTON COOKE.
Herndon*•†..... Rawlins	See Atwood.
▲Hiawatha*•† ..... Brown	MEANS & SMITH.
Highland*•†..... Doniphan	JAMES L. ALLEN.
▲Hill City*•†..... Graham	F. D. Turck.
Hillsboro*•†..... Marion	See Marion.
Hoisington*•†..... Barton	J. B. Prose.
Hollenberg*•† Washin'ton	J. T. Thompson.
Hollyrood*•†...Ellsworth	See Ellsworth.
▲Holton*•†..... Jackson	J. S. KENOYER.
Hope*•†.....Dickinson	See Abilene.
Horace*•†..... Greeley	See Tribune.
Horton*•†..... Brown	MEANS & SMITH.
▲Howard*•†..... Elk	John Marshall.
▲Hoxie*•†.....Sheridan	W. F. SCHULTHEIS.
▲Hugoton*.....Stevens	A. W. Lamkin.
Humboldt*•†.....Allen	G. A. Amos.
Huron*•†.....Atchison	G. W. Stahler.
▲Hutchinson*•† ..... Reno	WHITELAW & ROSE.
Idana*•†..... Clay	See Clay Centre.
▲Independence*•† Montg'y	W. N. BANKS.
Inman*•†..... McPherson	See McPherson.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
▲Iola*† ..... Allen	OSCAR FOUST & SON.
Irving*† ..... Marshall	See Marysville.
Jamestown*† ..... Cloud	F. E. Lane.
Jewell*● ..... Jewell	D. L. Palmer.
▲Johnson* ..... Stanton	See Ulysses.
▲Junction City*† ... Geary	W. S. ROARK.
▲Kansas City*† Wyandotte	MILLER, BUCHAN & MORRIS.
Kensington*† ..... Smith	J. T. Reed.
Kincaid*† ..... Anderson	S. D. Whittington.
▲Kingman*† .... Kingman	JOHN E. LYDECKER.
▲Kinsley*† ..... Edwards	W. N. Beezley.
Kiowa*† ..... Barber	A. L. Herr.
Kirwin*† ..... Phillips	W. H. HOLMES.
▲La Crosse*† ..... Rush	H. L. Anderson.
La Cygne*† ..... Linn	M. F. Leasure.
La Harpe*† ..... Allen	See Humboldt.
▲Lakin*† ..... Kearney	Thorpe & Hoskinson.
Lancaster*† .... Atchison	See Atchison.
Lane*† ..... Franklin	L. C. Crittendon.
▲Larned*† ..... Pawnee	W. H. VERNON.
▲Lawrence*† ..... Douglas	BROWNELL & POEHLER.
▲Leavenworth*† Leaven'h	N. E. VAN TUYL. Refers to any bank in the city.
Lebanon*† ..... Smith	Jas. R. Lewis.
Lebo*† ..... Coffey	E. R. Evans.
Lehigh*† ..... Marion	See Marion.
Lenora*† ..... Norton	H. R. Tillotson.
Leon*† ..... Butler	Thomas A. Word.
Leona*† ..... Doniphan	See Troy.
Leonardville*† ..... Riley	See Manhattan.
▲Leoti*† ..... Wichita	W. B. Washington.
Le Roy*† ..... Coffey	C. T. High.
▲Liberal*† ..... Seward	J. W. Campbell.
▲Lincoln*† ..... Lincoln	George D. Abel.
Lindsborg*† . McPherson	JOHN F. HANSON.
Linn*† ..... Washington	See Clifton.
Little River*† ..... Rice	See Lyons.
Logan*† ..... Phillips	T. M. SULLIVAN.
Long Island*† ... Phillips	Giffen Culbertson.
Longton*† ..... Elk	W. C. Boone.
Lost Springs*† ..... Marion	See Marion.
Louisburg*† ..... Miami	See Paola.
Lucas* ..... Russell	J. C. Ruppenthal, Jr.
▲Lyndon*† ..... Osage	J. H. Stavely.
▲Lyons*† ..... Rice	O. E. HOPKINS.
Macksville*† .... Stafford	See St. Johns.
Madison*† .. Greenwood	S. F. Wicker.
▲Manhattan*† ..... Riley	SAMUEL KIMBLE.
▲Mankato*† ..... Jewell	T. S. Kirkpatrick.
▲Marion*† ..... Marion	THOMAS O. KELLEY.
Marquette*† . McPherson	J. F. Hanson.
▲Marysville*† .... Marshall	JOHN A. BROUGHTEN.
McCracken*† ..... Rush	See La Crosse.
McCune*† ..... Crawford	H. M. Ford.
McDonald*† ..... Rawlins	See Atwood.
McLouth*† ..... Jefferson	W. D. Daniels.
▲McPherson*† McPherson	GEO. W. ALLISON.
▲Meade*† ..... Meade	Louis Boehler.
▲Medicine Lodge*† Barb'r	A. L. NOBLE.
▲Melvern*† ..... Osage	I. Farley.
Meriden*† ..... Jefferson	See Oskaloosa.
Miltonvale*† ..... Cloud	John W. Shay.
▲Minneapolis*† .... Ottawa	J. C. MURPHY.
Moline*† ..... Elk	J. K. Glasscock.
Moran* ..... Allen	See Iola.
Morganville*† ..... Clay	See Clay Centre.
Morrill*† ..... Brown	Nathan Jones.
▲Mound City*† ..... Linn	JOHN C. CANNON.
Moundridge*† McPhers'n	See McPherson.
Mound Valley*† Labette	Graham & Beggs.
Mount Hope*† Sedgwick	G. C. Robbins.
Mulvane*† ..... Sumner	See Wichita.
Muscotah*† .... Atchison	Seneca Heath.
Narka*† ..... Republic	B. H. Speer.
Neodesha*† ..... Wilson	E. D. MIKESELL.
Neosho Falls*† Woodson	E. Q. Stillwell.
▲Ness City*† ..... Ness	A. H. Faulks.
Netawaka*† ..... Jackson	Andrew Neal.
▲Newton*† ..... Harvey	PETERS & NICHOLSON.
Nickerson*† ..... Reno	See Hutchinson.
Norcatur*† ..... Decatur	R. D. Gaston.
North Topeka*† Shawnee	See Topeka.
▲Norton*† ..... Norton	L. H. WILDER.
Nortonville*† .. Jefferson	L. F. Randolph.
Norwich*† ..... Kingman	See Kingman.
Oakley*† ..... Logan	R. E. Willcockson.
▲Oberlin*† ..... Decatur	TULLY SCOTT.
Oketo*† ..... Marshall	See Marysville.
▲Olathe*† ..... Johnson	PARKER & HAMILTON.
Olsburg*† . Pottawatomie	See Westmoreland.
Onaga*† .. Pottawatomie	J. W. Dunn.
Oneida*† ..... Nemaha	H. L. Wikoff.
Osage City*† ..... Osage	R. C. Helzer.
Osawatomie*† ..... Miami	See Paola.
▲Osborne*† ..... Osborne	SMITH & NICHOLAS.
▲Oskaloosa*† .... Jefferson	MORSE & CASEBIER.
▲Oswego*† ..... Labette	M. E. WILLIAMS.
▲Ottawa*† ..... Franklin	JOHN W. DEFORD.
Overbrook*† ..... Osage	See Lyndon.
Oxford*† ..... Sumner	R. L. Collins.

Town and County.	Name.
Palmer*† ... Washington	See Clifton.
▲Paola*† ..... Miami	B. T. RILEY.
Parker*† ..... Linn	See Iola.
Parsons*† ..... Labette	E. O. ELLIS.
Pawnee Rock*† .. Barton	J. W. Ratcliffe.
Peabody*† ..... Marion	C. M. Clark.
Perry*† ..... Jefferson	A. D. Haynes.
▲Phillipsburg*† ... Phillips	C. A. Lewis.
Pittsburg*† ... Crawford	CAMPBELL & CAMPBELL.
Plainville*† ..... Rooks	See Stockton.
Pleasanton*† ..... Linn	Blue & Riggs.
Pomona*† ..... Franklin	See Ottawa.
Powhattan*† ..... Brown	See Hiawatha.
▲Pratt*† ..... Pratt	J. Q. THOMPSON.
Pretty Prairie*† .... Reno	See Hutchinson.
Quenemo*† ..... Osage	C. H. Leonard.
Quinter*● ..... Gove	See Gove City.
Randall*† ..... Jewell	See Mankato.
Randolph*† ..... Riley	See Manhattan.
Republic*† ..... Republic	See Scandia.
Reserve*† ..... Brown	See Hiawatha.
▲Richfield*† ..... Morton	G. Porter Craddock.
Richland*† ..... Shawnee	See Rossville.
Richmond*† .... Franklin	See Ottawa.
Riley*† ..... Riley	J. B. Rairden.
Robinson*† ..... Brown	F. M. Pearl.
Rossville*† ..... Shawnee	See North Topeka.
▲Russell*† ..... Russell	J. C. Ruppenthal.
▲Russell Springs* ... Logan	Charles L. Kagey.
Sabetha*† ..... Nemaha	Nathan Jones.
▲Salina*† ..... Saline	R. A. LOVITT.
▲Santa Fe* ..... Haskell	See Ulysses.
Scandia*† ..... Republic	J. P. Haton.
▲Scott*† ..... Scott	T. A. JENKINS.
▲Sedan*† ..... Chautauqua	Fitzpatrick & Shukers.
Sedgwick*† ..... Harvey	C. L. Foster.
▲Seneca*† ..... Nemaha	S. K. WOODWORTH.
Severance*† .. Doniphan	W. H. H. Curtis.
Severy*† ..... Greenwood	See Eureka.
▲Sharon Springs*† Wallace	B. G. Hurlbert.
Simpson* ..... Mitchell	See Beloit.
▲Smith Center*† .... Smith	L. C. Uhl.
Soldier*† ..... Jackson	V. H. McDonald.
Solomon*† ... Dickinson	See Abilene.
South Haven*† .. Sumner	Austin Aikins.
Spring Hill*† ..... Johnson	See Olathe.
Stafford*† ..... Stafford	C. G. WEBB.
Sterling*† ..... Rice	FRED P. GREEN.
▲St. Francis*† .. Cheyenne	J. L. Finley.
▲St. John*† ..... Stafford	Moseley & Dixon.
St. Mary's*† . Pottawato'e	G. W. Mackay.
St. Paul*† ..... Neosho	See Erie.
▲Stockton*† ..... Rooks	W. B. HAM.
Strong*† ..... Chase	See Cottonwood Falls.
Summerfield*† . Marshall	T. J. Madden.
Sylvan Grove*† . Lincoln	H. W. Rahmeier.
Sylvia*† ..... Reno	See Hutchinson.
▲Syracuse*† .... Hamilton	U. T. Tapscott.
Tescott*† ..... Ottawa	See Minneapolis.
Thayer*† ..... Neosho	S. W. Brewster.
Tonganoxie*† Leavenw'h	S. J. McNaughton.
¶▲Topeka*† ..... Shawnee	MILTON BROWN, Crawford Bldg. Collections, depositions, and general practice
" ..... "	ROSSINGTON, SMITH & HISTED. Attorneys for First National Bank and Merchants National Bank.
" ..... "	J. G. SLONECKER. Attorney for the Topeka Milling Co., and Topeka Railway Co.
" ..... "	VALENTINE, GODARD & VALENTINE, Real Estate Bldg. General law practice.
Toronto*† ..... Woodson	F. M. Sutton.
▲Tribune*† ..... Greeley	W. M. Glenn.
▲Troy*† ..... Doniphan	C. C. Camp.
Turon*† ..... Reno	M. H. Potter.
Udall*† ..... Cowley	See Winfield.
▲Ulysses*† ..... Grant	T. W. Marshall.
Valley Falls*† . Jefferson	G. W. McCAMMON.
Vermillion*† ... Marshall	See Frankfort.
Vliets*† ..... Marshall	See Frankfort.
▲WaKeeney*† ..... Trego	Allen Cox.
Wakefield*† ..... Clay	See Clay Centre.
Walnut*† ..... Crawford	See Girard.
Wamego*† . Pottawato'e	D. V. Sprague.
▲Washington*† . Wash't'n	CHARLES SMITH.
Waterville*† .... Marshall	E. A. Berry.
Wathena*† .... Doniphan	See Troy.
Waverly*† ..... Coffey	H. L. COOPER.
Weir*† ..... Cherokee	M. F. Compton.
▲Wellington*† ... Sumner	C. E. ELLIOTT.
Wellsville*† .... Franklin	T. J. Gregory.
▲Westmoreland*. Pottaw'e	Hick & Badgley.
Westphalia*† . Anderson	See Garnett.
Wetmore*† ..... Nemaha	M. DeForest.
Wheaton*† Pottawato'le	See Onaga.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

. County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
White City*•† .....Morris	O. L. McKillip.
White Cloud*•† Doniphan	A. S. Brewster.
Whitewater*•†.....Butler	P. E. Ashenfelter.
Whiting*•† .....Jackson	See Holton.
▲Wichita*•† .....Sedgwick	HOUSTON & BROOKS. Attorneys for Kansas National Bank.
" ..... "	THORNTON W. SARGENT. Refers to Kansas National Bank.
Williamsburg*•†Franklin	J. R. Finley.
Willis*•† .....Brown	Jesse Henney.
Wilson*•† .....Ellsworth	See North Coover.
Winchester*•† .Jefferson	See Valley Falls.
▲Winfield*•† .....Cowley	HACKNEY & LAFFERTY.
▲Yates Center*•† Woodson	S. C. HOLMES.

KENTUCKY.

Town and County.	Name.
Adairville*•† .....Logan	J. B. Grubbs.
▲Albany*.....Clinton	M. L. Jarvis.
▲Alexandria*...Campbell	See Newport.
Allensville*•† ..... Todd	R. F. Allensworth.
Ashland*•† .....Boyd	D. W. STEELE, JR.
Auburn*•† .....Logan	See Russellville.
Augusta*•† .....Bracken	Geo. Doniphan.
Bagdad*•.....Shelby	See Shelbyville.
▲Barboursville*•†....Knox	S. B. Dishman.
▲Bardstown*•† ...Nelson	JOHN S. KELLEY.
▲Bardwell*•†.....Carlisle	J. E. Bridgwater.
Beard*•.....Oldham	See La Grange.
▲Beattyville*•†.....Lee	H. H. HARRIS.
Beaver Dam*•†.....Ohio	See Hartford.
▲Bedford* .....Trimble	L. F. Zerfoss.
▲Benton*•† .....Marshall	J. W. Dycus.
Berry*•†.....Harrison	See Cynthiana.
Bloomfield*•† .....Nelson	See Bardstown.
▲Booneville*..... Owsley	C. W. Hogg.
▲Bowling Green*•†Warren	MITCHELL & DU BOSE.
▲Brandenburg*..... Meade	J. H. Trent, Jr.
▲Brookville*•.....Bracken	H. P. Willis.
▲Brownsville*.. Edmonson	James S. Lay.
Burgin*•†..... Mercer	W. T. Ewing.
▲Burkesville*. Cumberland	Sandidge & Sandidge.
▲Burlington*†.....Boone	F. Riddell.
Burnside*..... Pulaski	See Somerset.
Butler*•†.....Pendleton	See Falmouth.
▲Cadiz*.....Trigg	FENTON SIMS.
▲Calhoun*.....McLean	William B. Noe.
Campbellsburg*•†...Henry	See New Castle.
▲Campbellsville*•†..Taylor	J. R. Robinson.
▲Campton* .....Wolfe	A. H. Stamper.
Caneyville*•†.... Grayson	N. C. Tilford.
▲Carlisle*•†..... Nicholas	Thomas Owens.
▲Carrollton*•.....Carroll	WINSLOW & WINSLOW.
▲Catlettsburg*•†.....Boyd	Thomas R. Brown.
Cave City*•†.....Barren	J. Robert White.
Central City*•†.Muhl'berg	J. Y. Thomas, Jr.
Clay City*•†.....Powell	See Stanton.
▲Clinton*•† ..... Hickman	J. M. BRUMMAL & SON.
Cloverport*•† Breck'ridge	J. R. Skillman.
Columbia*..... Adair	Baker & Winfrey.
Columbus*•†..... Hickman	See Clinton.
Corbin*•†..... Whitley	See Williamsburg.
Corinth*•†..... Grant	See Williamstown.
Corydon*•†.....Henderson	Merritt & Alvis.
Covington*•†..... Kenton	ERNST & CASSATT. Refer to German National Bank.
" ..... "	FURBER & JACKSON. Refer to Farmers & Traders National Bank.
Crittenden*•†.....Grant	B. F. Menefee.
▲Cynthiana*•†.... Harrison	EVANS & PETERSON.
▲Danville*•†..... Boyle	R. T. QUISENBERRY.
Dawson Springs*Hopkins	See Madisonville.
▲Dixon*.....Webster	F. M. Baker.
Dry Ridge*•†.....Grant	J. G. Blackburn.
▲Eddyville*•†.....Lyon	T. J. Watkins.
▲Edmonton*.....Metcalfe	J. C. Muncie.
▲Elizabethtown*•†. Hardin	S. H. BUSH.
▲Elkton*•† .....Todd	JAMES R. MALLORY.
Eminence*•† .....Henry	J. C. Gordon.
Erlanger*•†..... Kenton	S. M. Adams.
Fairfield*..... Nelson	See Bardstown.
▲Falmouth*•†...Pendleton	L. T. Applegate.
▲Flemingsburg*•† Fleming	J. H. Power.
Fordsville*•† .....Ohio	See Hartford.
¶▲Frankfort*•†.. Franklin	D. W. & JOHN B. LINDSEY.
▲Franklin*•†..... Simpson	A. S. WALKER.
▲Frenchburg..... Menifee	L. T. Hovermale.
Fulton*•†..... Fulton	Ed. Thomas.
▲Georgetown*•†.....Scott	VICTOR F. BRADLEY.
Germantown*... Bracken	See Brookville.
Ghent*•..... Carroll	James O. Bersatt.
▲Glasgow*•..... Barren	W. L. Porter.
Glencoe*•†..... Gallatin	See Warsaw.
▲Grayson*•†.....Carter	H. D. Gregory.
▲Greensburg*•†..... Green	W. F. CANTRILL.
▲Greenup*•†..... Greenup	W. F. Worthington.
▲Greenville*•† Muhlenberg	Wickliffe & Johnson.
Guthrie*•† .....Todd	See Elkton.
Hanson*•† .....Hopkins	See Madison.
▲Hardinsburg*•†.Bre'ridge	Morris Eskridge & Son.
▲Harlan*.....Harlan	B. M. Lee.
▲Harrodsburg*•†...Mercer	W. W. STEPHENSON.
▲Hartford*.....Ohio	J. S. GLENN.
▲Hawesville*•†.... Hancock	G. D. Chambers.
▲Hazard*.....Perry	John Baker.
▲Henderson*•†. Henderson	YEAMAN & YEAMAN.
▲Hickman*•†.....Fulton	A. W. Lindsay.
▲Hindman*..... Knott	W. W. Baker.
▲Hodgensville*•†...La Rue	D. H. Smith.
▲Hopkinsville*•†.Christian	FRANK RIVES.
Horse Cave*•†.....Hart	See Munfordville.
Hustonville*.....Lincoln	See Stanford.
▲Hyden*..... Leslie	J. M. Bicknell.
▲Independence*....Kenton	JOHN L. VEST.
▲Irvine*•†.....Estell	Ridell & Ridell.
Irvington*•†Breck'ridge	See Hardinsburg.
▲Jackson*•†.....Breathitt	G. W. FLEENOR.
▲Jamestown*..... Russell	Meadows & Garnett.
Jonesville* .....Owen	See Owenton.
Kelsey* .....Caldwell	See Princeton.
Kuttawa*•†.....Lyon	Molloy & Utley.
Lafayette*..... Christian	See Hopkinsville.
▲LaGrange*•† .....Oldham	A. T. Ladd.
▲Lancaster*•†.....Garrard	Wm. Herndon.
▲Lawrenceburg*•†And'son	F. R. FELAND.
▲Lebanon*•†.....Marion	J. McCHORD.
Lebanon Junc.•† .Bullitt	Robert Zimmerman.
▲Litchfield*•† .....Grayson	J. S. Wortham.
Lewisburg*•† ..... Logan	J. C. Sneed.
Lewisport*•†.... Hancock	B. H. Poindexter.
▲Lexington*•† .....Fayette	THORNTON & KERR, Attorneys for Second National Bank.
▲Liberty* .....Casey	Stone & Stone.
Livermore*•†.....McLean	See Calhoun.
▲London*•† .....Laurel	W. S. JACKSON.
▲Louisa*•†.....Lawrence	A. J. Garred.
▲Louisville*•†....Jefferson	BARNETT & BARNETT. Attorneys for Louisville National Banking Co. and German Bank.
" ..... "	GORDON & GORDON, Rooms 503 and 505 Equitable Bldg. Refer to Columbia Finance & Trust Co.
" ..... "	GRUBBS & GRUBBS, Kenyon Bldg. Refer to American National Bank.
" ..... "	LEOPOLD & PENNEBAKER, Kentucky Title Bldg. Attorneys for Postal Telegraph-Cable Co. and First National Bank.
" ..... "	ERNEST MACPHERSON, Louisville Trust Bldg. Attorney for Bradstreet's Co.
▲Madisonville*•†..Hopkins	MAURICE K. GORDON.
▲Manchester* .....Clay	W. B. Hansford.
▲Marion*•† .....Crittenden	James & James.
▲Mayfield*•† .....Graves	Lee & Hester.
▲Maysville*•† .....Mason	L. W. ROBERTSON.
▲McKee.....Jackson	M. A. Holcomb.
Middlesboro*•†..... Bell	M. H. RHORER.
Midway*•† ..... Woodford	Richard Godson.
Millersburg*•† .. Bourbon	See Paris.
Monterey* .....Owen	T. J. Hardin.
▲Monticello* ..... Wayne	John W. Tuttle.
▲Morehead*•† .....Rowan	J. G. Whitt.
▲Morganfield*•†.....Union	P. B. MILLER.
▲Morgantown* .....Butler	GUFFY & WHALIN
▲Mt. Olivet* ....Robertson	O. S. Deming.
▲Mt. Sterling*•† Montg'ery	T. J. BIGSTAFF.
▲Mt. Vernon*•† Rockcastle	C. C. Williams.
▲Munfordville*•† .....Hart	H. A. Watkins.
▲Murray*•† ..... Calloway	G. C. DIUGUID.
▲New Castle*.....Henry	W. W. Turner.
New Haven*•† .... Nelson	See Bardstown.
New Liberty* ..... Owen	See Owenton.
Newport*•†.....Campbell	AUBREY BARBOUR.
▲Nicholasville*•†.Jes'mine	B. P. CAMPBELL.
No. Middletown*Bourbon	See Paris.
▲Owensboro*•† ....Daviess	WEIR & WEIR.
Owenton*•†.....Owen	Lindsay & Botts.
▲Owingsville*•.....Bath	R. Gudgell & Son.
▲Paducah*•†...McCracken	GREER & REED.
▲Paintsville*.....Johnson	J. E. Buckingham.
▲Paris*•†..... Bourbon	CLIFTON ARNSPARGER.
Pembroke*•† ...Christian	See Hopkinsville.
Perryville*.....Boyle	See Danville.
Petersburg*.....Boone	See Burlington.
▲Pikeville* .....Pike	W. O. B. RATLIFF.
▲Pineville*•†.....Bell	J. L. REEDER.
Pleasureville*•..... Henry	See New Castle.
Port Royal*..... Henry	See New Castle.
▲Prestonsburg* ..... Floyd	F. A. Hopkins.
▲Princeton*•† .... Caldwell	WM. MARBLE.
Providence*•†...Webster	E. Jennings.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Richmond*•† .....Madison	J. A. SULLIVAN.
Rochester*.....Butler	Newton Belcher.
▲Russellville*•†.....Logan	H. S. McCUTCHEN.
Sacramento* .....McLean	E. B. McEwen.
Sadieville*† .....Scott	See Georgetown.
▲Salyersville*.....Magoffin	E. L. Stephens.
▲Sandyhook* .....Elliott	J. B. Hannah.
▲Scottsville*• .....Allen	T. B DIXON.
Sebree*† .....Webster	See Dixon.
Sharpsburg*.....Bath	J. C. Nelson.
▲Shelbyville*† .....Shelby	J. C. BECKHAM.
▲Shepherdsville*•†..Bullitt	J. F. Combs.
Slaughtersville*†..Webster	See Dixon.
▲Smithland*•...Livingston	Charles H. Webb.
Smith's Grove*•†.Warren	See Bowling Green.
▲Somerset*† .....Pulaski	O. H. & R. B. WADDLE.
Sonora*•† .....Hardin	See Elizabethtown.
▲Springfield*•†Washington	T. W. Simms, Jr.
Stamping Ground*•†Scott	See Georgetown.
▲Stanford*•†.....Lincoln	J. S. OWSLEY, JR.
▲Stanton*•†.....Powell	O. A. Lyle.
Sturgis*•. .....Union	J. Mack Thompson.
Sulphur*• .....Henry	See New Castle.
▲Taylorsville*•....Spencer	L. W. Ross.
▲Tompkinsville*..Monroe	Richardson & Carter.
Trenton*•†.....Todd	O. W. Wilson.
Uniontown*• .....Union	Robert G. Byrne.
▲Vanceburg*•†..... Lewis	W. C. Halbert.
▲Versailles*•†.. Woodford	D. L. THORNTON.
Vine Grove*•†.... Hardin	See Elizabethtown.
Waddy*•†.....Shelby	See Shelbyville.
Walton*•†.....Boone	See Burlington.
Warfield .....Martin	See Inez.
▲Warsaw*.....Gallatin	L. L. Tiller.
▲West Liberty*....Morgan	Lacy & Fogg.
West Louisville..Daviess	See Owensboro.
Wheatley*..... Owen	See Owenton.
▲Whitesburg*..... Letcher	D. D. Fields & Son.
Whitesville*•†.....Daviess	See Owensboro.
▲Wickliffe*•†..... Ballard	BUGG & WICKLIFFE.
▲Williamsburg*•†. Whitley	SHARP & SILER.
▲Williamstown*•†...Grant	M. D. Gray.
Wilmore*•†..... Jessamine	See Nicholasville.
▲Winchester*•†..... Clark	LEELAND HATHAWAY.
Wingo*•†.....Graves	Frank A. Lucas.
Worthville*•†.....Carroll	See Carrollton.

LOUISIANA.

▲Abbeville*•... Vermillion	W. B. White.
▲Alexandria*•†.....Rapides	L. J. HACKENYOS.
▲Amite*•†.....Tangipahoa	Bolivar Edwards.
▲Arcadia*•†..... Bienville	Dorman & Reynolds.
▲Bastrop*•†.....Morehouse	James Bussey.
¶▲Baton Rouge*•† E.Ba.R.	THOS. J. KERNAN.
BayouSara*•†W.Feliciana	See St. Francisville.
Bellevue.....Bossier	See Benton.
▲Benton*•†..... Bossier	Joannes Smith.
Bunkie*•† ..... Avoyelles	See Markesville.
▲Cameron*.....Cameron	See Lake Charles.
▲Clinton*•†.East Feliciana	J. D. WALL.
▲Colfax*..... Grant	J. A. Williams.
▲Columbia*•†.....Caldwell	A. B. Hundley.
▲Convent*•†.....St. James	See New Orleans.
▲Coushatta*..... Red River	W. A. Wilkinson.
▲Covington*•† St. Tam'any	J. M. Burns.
▲Crowley*•†.....Acadia	STORY & PUGH.
▲Donaldsonville*•†Asc'n'n	E. N. PUGH.
▲Edgard. St. John the Bapt.	See Mount Airy.
▲Farmerville*.....Union	R. B. Dawkins.
▲Floyd*.....West Carroll	Gray & McIntosh.
▲Franklin*•†.....St. Mary	D. CAFFERY & SON.
▲Franklinton*•†Washin'ton	Gordon W. Goodbee.
▲Greensburg*....St. Helena	W. C. Pipkin.
▲Gretna*.....Jefferson	See New Orleans.
▲Hahnville.....St. Charles	See New Orleans.
Hammond*•† Tangipahoa	J. W. Sentell.
▲Harrisonburg*.Catahoula	See Natchez. Miss.
▲Homer*†..... Claiborne	J. W. HOLBERT.
▲Houma*•†...Terre Bonne	Suthon & Wallis.
Jeanerette*•†..... Iberia	See New Iberia.
Jennings*•†..... Calcasieu	C. R. Cline.
▲Lafayette*•†... Lafayette	Charles D. Caffery.
▲Lake Charles*•† Calcasieu	C. A. McCOY.
▲Lake Providence*•†E.Car'l	Ransdell & Ransdell.
▲Leesville*•†.....Vernon	See Many.
▲Mansfield*•†.....De Soto	Elam & Egan.
▲Many*•†..... Sabine	W. P. Good.
▲Marksville*•†.. Avoyelles	JOFFRION & JOFFRION.
▲Minden*†..... Webster	L. K. Watkins.
▲Monroe*•†..... Ouachita	STUBBS & RUSSELL.
Morgan City*•†..St. Mary	See Franklin.
▲Napoleonville*Assumpt'n	L. U. Folse & Son.
▲Natchitoches*•† Nat'ches	SCARBOROUGH & CARVER.
▲New Iberia*•†.....Iberia	WEEKS & WEEKS.

Town and County.	Name.
▲New Orleans*•†.. Orleans	HARRY H. HALL, 807 Common St. Corporation, probate, and commercial law. Refers to Whitney National Bank.
" ..... "	EDWIN T. MERRICK, 836 Gravier St. Refers to Hibernia National Bank, and Louisiana National Bank. Attorney for Commercial National Bank.
" ..... "	RICHARDSON & SOULE, Morris Bldg. Attorneys for New Orleans National Bank.
" ..... "	SAUNDERS & GURLEY. Attorneys for Whitney National Bank, Union Nat'l Bank, New Orleans Cotton Exchange, and Edison Electric Co.
" ..... "	J. ZACH SPEARING, Masonic Temple. Refers to Whitney National Bank.
▲Newroads* Pointe Coupee	W. C. Carruth.
▲Opelousas*•†..St. Landry	WM. J. SANDOZ.
Patterson*•†.....St. Mary	See Franklin.
▲Plaquemine*•†.. Iberville	HEBERT & HEBERT.
▲Pointe a la Hache* Plaquemines	See New Orleans.
▲Port Allen*•† W. Baton R.	See Baton Rouge.
Rayne*•†..... Acadia	See Crowley.
▲Rayville*•†.....Richland	See Monroe.
▲Ruston*•†.....Lincoln	J. B. Halstead.
▲Shreveport*•†.....Caddo	ALEXANDER & WILKINSON
▲Sparta*..... Bienville	J. J. Sprawls.
▲Springville....Livingston	See Springfield.
▲St Bernard...St. Bernard	A. Estopional, Jr.
▲St. Francisv'le*W.Felici'a	Robert Montgomery.
▲St. Joseph*†.....Tensas	Young & Young.
▲St. Martinville*•St. Martin	Martin & Voorhies.
▲Tallulah*•†.....Madison	Stone & Holmes.
▲Thibodaux*•†.. Lafourche	THOMAS A. BODEAUX.
▲Vernon*..... Jackson	N. M. Smith.
▲Vidalia*•†.....Concordia	Philip Hough.
Washington*•† St. Landry	See Opelousas
Whitecastle*•†.. Iberville	William J. Gahan,
▲Winnfield*.....Winn	See Natchitoches.
▲Winnsboro*•†...Franklin	C. L. Berry.

MAINE.

▲Alfred*•† ..... York	Samuel M. Came.
▲Auburn*•†. Androscoggin	OAKES, PULSIFER & LUDDEN
¶▲Augusta*•† ... Kennebec	HEATH & ANDREWS.
▲Bangor*•†.....Penobscot	CHAPMAN & WORSTER.
Bar Harbor*•† ..Hancock	JOHN A. PETERS, JR.
▲Bath*•†.....Sagadahoc	JOSEPH M. TROTT.
▲Belfast*•†..... Waldo	R. F. DUNTON.
Bethel*•†..... Oxford	Herrick & Park.
Biddeford*•†..... York	EDWIN STONE.
BoothbayHarbor*Lincoln	C. R. Tupper.
Brewer*•† .....Penobscot	F. A. Floyd.
Bridgton*•†. Cumberland	D. P. & D. E. Chaplin.
Brunswick*•†Cumberland	BARRETT POTTER.
Buckfield*•†.....Oxford	See Canton.
Bucksport*•† ... Hancock	O. F. Fellows.
▲Calais*•†.....Washington	GEORGE R GARDNER.
Camden*•† .....Knox	REUEL ROBINSON.
Canton*•† ..... Oxford	JOHN P. SWASEY.
Carlbou*•† ....Aroostook	B. L. FLETCHER.
Corinna*•†.....Penobscot	See Bangor.
Damariscotta*•†. Lincoln	Pierce & Hall.
Dexter*•† .....Penobscot	L. B. WALDRON.
▲Dover*•† ..... Piscataquis	O. M. Robinson.
Eastport*•† . Washington	S. D. Leavitt.
▲Ellsworth*•†..... Hancock	J. A. PETERS, JR.
Fairfield*•† .....Somerset	T. E. McFadden.
▲Farmington*•† . Franklin	J. C. HOLMAN.
Ft. Fairfield*•†Aroostook	Herbert T. Powers.
Freeport*•†..Cumberland	See Yarmouth.
Fryeburg*•†.....Oxford	E. E. Hastings.
Gardiner*•†.... Kennebec	JOHN W. FOSTER.
Gorham*•†.. Cumberland	John A. Waterman.
Guilford*•† ... Piscataquis	Henry Hudson.
Hallowell*•† .... Kennebec	See Augusta.
Hartland*•†.....Somerset	H. W. Stewart.
▲Houlton*•†..... Aroostook	POWERS & POWERS.
Kennebunk*•† .....York	W. L. Dane.
Kingfield*•..... Franklin	H. S. Wing.
Lewiston*•†. Androscog'n	NEWELL & SKELTON.
" "	WHITE & CARTER.
Limerick*..... York	Frank M. Higgins.
Lisbon Falls*•†. And'c'g'n	H. E. Coolidge.
LivermoreFalls*•†A'd'gin	John H. Maxwell.
▲Machias*•†...Washington	C. B. DONWORTH.
Madison*•†.....Somerset	C. A. Wilber.
McKinley*†..... Hancock	E. Webster French.
MechanicFalls*•† And'g'n	J. M. Libby.
New Castle*†..... Lincoln	Hilton & Hilton.
Newport*•†.....Penobscot	J. M. Sanborn.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital

Town and County.	Name.
North Berwick*•†...York	N. Hobbs.
Norway*•†.....Oxford	A. S. Kimball.
Oakland*•†.....Kennebec	George W. Field.
Oldtown*•†....Penobscot	JOSEPH F. GOULD.
▲Paris*† .....Oxford	See South Paris.
Phillips*•†.....Franklin	F. E. Timberlake.
Pittsfield*•†.....Somerset	J. W. Manson.
▲Portland*•† .Cumberland	SETH L. LARRABEE. General law practice. Attorney for Chapman National Bank.
" ..... "	WILLIAM H LOONEY. Refers to Portland National Bank.
" ..... "	PAYSON & VIRGIN. Attorneys for Merchants' Nat'l Bank and H. M. Payson & Co., bankers.
" ..... "	B. D. & H. M. VERRILL. Attorneys for Casco National and Canal National banks.
Presque Isle*•†Aroostook	George H. Smith.
Richmond*•† ..Sagadahoc	W. T. Hall.
▲Rockland*•† .....Knox	EDWARD B. MACALLISTER.
Rockport*•† .....Knox	See Camden.
Rumford Falls*•†.Oxford	H. E. Stearns.
Saco*•† .....York	COLLEY & WORMWOOD.
Sanford*•† .....York	FRED J. ALLEN.
Searsport*•† .....Waldo	W. T. C. Runnels.
▲Skowhegan*•† ..Somerset	GEORGE W. GOWER.
South Berwick*†.....York	G. C. Yeaton.
South Paris*•†.....Oxford	WILSON & GRAY.
Thomaston*•† .....Knox	J. H. H. HEWITT.
Tremont* .....Hancock	E. W. French.
Waldoboro*•† .....Lincoln	O. D. Castner.
Waterville*•†..Kennebec	C. W. HUSSEY.
Westbrook*•† Cumberla'd	Wm. Lyons.
West Buxton*.....York	Charles E. Weld.
Wilton*•†.....Franklin	C. N. Blanchard.
Winthrop*•† ....Kennebec	C. C. Stevens.
▲Wiscasset*•†•.....Lincoln	GEORGE B. SAWYER.
Yarmouth*•† Cumberland	G. F. McQuillan.
York Village*†.....York	James T. Davidson.

MARYLAND.

Town and County.	Name.
Aberdeen*•† .....Harford	Septimus Davis.
¶▲Annapolis*•†Anne Ar'd'l	JAMES M. MUNROE.
Baltimore*†•...Baltimore	BROWN & BRUNE, 222 St. Paul St. Counsel in bank and corporation matters.
" ..... "	ELLIOTT & HOFFMAN, Equitable Building. *Our specialty:* Mercantile law and collections.
" ..... "	N. RUFUS GILL & SONS, 215 St. Paul St. Commercial litigation and collections. Attorneys for Old Town Bank.
" ..... "	HINKLEY & MORRIS, 215 North Charles St. Prompt attention to collections. Reference: National Union Bank.
" ..... "	SYLVAN HAYES LAUCHHEIMER, Equitable Building. Attorney for Credit Men's Association.
" ..... "	HARRY C. MATHIEU, 100 East Lexington St. Commissioner of Deeds for all States. Refers to any Baltimore attorney given in this list.
" ..... "	FIELDER C. SLINGLUFF, Fidelity Bldg. Attorney for Baltimore Traction Co., Commercial & Farmers' Nat. Bank.
Barton*† .....Allegany	See Cumberland.
▲Bel Air*•†.....Harford	STEVENSON A. WILLIAMS.
Berlin*•† ..... Worcester	Calvin B. Taylor.
Brunswick*•† ..Frederick	Glen H. Worthington.
▲Cambridge*•† Dorchester	THOMAS W. SIMMONS.
Canton† .....Baltimore	See Baltimore.
Catonsville*•† .Baltimore	See Baltimore.
▲Centerville*•† Queen An'e	Philemon B. Hopper.
▲Chestertown*•† .....Kent	H. W. VICKERS.
Cockeysville*•† Baltimore	Robt. H. Bussey.
Crisfield*•† .....Somerset	Clarence P. Lankford.
▲Cumberland*•†..Allegany	D. LINDLEY SLOAN.
Delmar .....Sussex	(P.O.Delmar, Del.) See Salisbury.
▲Denton*•† .....Caroline	Henry R. Lewis.
Dickeyville*...Baltimore	See Baltimore.
▲Easton*•† .....Talbot	WM. H. ADKINS.
▲Elkton*•† ..... Cecil	L. MARSHALL HAINES.
Ellicott City*•† ...Howard	John G. Rogers.
Emmittsburg*•† Fr'd'rick	E. L. Rowe.
Federalsburg*•† .Caroline	See Denton.
▲Frederick*•†...Frederick	E. S. IICHELBERGER.
Frostburg*•†.....Allegany	Clayton Purnell.
Gaithersb'rg*•† M'tg'm'ry	Talbott & Talbott.
▲Hagerstown*•† Wash'gt'n	ARMSTRONG & SCOTT.
Hancock*•†..Washington	See Hagerstown.
Havre de Grace*•†H'rf'rd	P. L. Hopper.
Hyattsville*•†Prince Geo.	WELLS & WELLS.
▲Laplata*•† .....Charles	Walter J. Mitchell.
Laurel*•† Prince George's	C. H. Stanley.
▲Leonardtown*...St. Mary	D. C. Hammitt.
Lonaconing*†....Allegany	D. LINDLEY SLOAN.
Manchester* .....Carroll	See Westminster.
Middletown*...Frederick	Emory L. Coblentz.
Mount Airy*•† ....Carroll	See Westminster.
Myersville*....Frederick	Joseph W. Gaver.
New Windsor*•† ....Carroll	Lewis Diehlman.
North East*•† .....Cecil	See Elkton.
▲Oakland*•†.....Garrett	G. S. Hamill.
Oxford*•†.....Talbot	W. H. Adkins.
Pocomoke City*•†W'r'st'r	C. O. Melvin.
Port Deposit*•† .....Cecil	Philip R. Bond.
Port Tobacco*•...Charles	See Laplata.
▲Prince Fredericktown* Calvert	John B. Gray.
▲Princess Anne*•†Som'rset	GORDON TULL.
Queenstown*•†Queen An'e	See Centerville.
Rising Sun*•† .....Cecil	See Elkton.
▲Rockville*•† Montgomery	Talbott & Talbott.
▲Salisbury*•† ...Wicomico	JAMES E. ELLEGOOD.
Sandy Spring*†.M'tg'm'ry	See Rockville.
Sharpsburg*•†..Wash'ton	See Hagerstown.
Smithsburg*•† .Wash'ton	See Hagerstown.
▲Snow Hill*•†...Worcester	R. D. JONES.
St. Michaels*•†.....Talbot	W. D. J. Morris.
Taneytown*•†.....Carroll	Bond & Parke.
Taylors Island*Dorch'ster	See Cambridge.
Thurmont*•†...Frederick	See Frederick.
▲Towson*•† .....Baltimore	Z. Howard Isaac.
Trappe*•†.....Talbot	See Easton.
Union Bridge*•† ..Carroll	See Westminster.
Union Mills*.....Carroll	See Westminster.
Unionntown*.....Carroll	See Westminster.
▲Upper Marlboro*†Pr.Geo.	Magruder & Wilson.
Westminster*•† .. Carroll	JOHN M. REIFSNIDER.
Williamsport*•†Wash'ton	See Hagerstown.
Woodsboro*•† .Frederick	See Frederick.

MASSACHUSETTS.

Town and County.	Name.
Abington*•† ...Plymouth	Coughlan Bros.
Adams*•† ....Berkshire	F. H. B. Munson.
Amesbury*•†.....Essex	George W. Cate.
Amherst*•† ...Hampshire	W. Hamlin.
Andover*•†.....Essex	George H. Poor.
Arlington*•†...Middlesex	J. A. Bailey, Jr.
Ashburnham*•† Worc'st'r	See Fitchburg.
Athol*•† .....Worcester	GEORGE W. HORR, LL.B.
Athol Center*.Worcester	See Athol.
Attleboro*•† .....Bristol	FRANK I. BABCOCK.
Ayer*•† .....Middlesex	Warren H. Atwood.
Baldwinsville*•†Wo'c'st'r	Edward L. Hill.
▲Barnstable*•† .Barnstable	THOMAS C. DAY.
Barre*•† .....Worcester	Mawbey & Johnson.
Belmont*•† .....Middlesex	J. F. Buckley.
Beverly*•† .....Essex	J. F. McGOWAN.
¶▲Boston*•†.....Suffolk	HERBERT L. BAKER, 30 Court St. Refers to Beacon Trust Co.
" ..... "	JOHN HASKELL BUTLER, 244 Washington St. General practice. References: Winthrop Nat. Bk. and Old Colony Tr. Co.
" ..... "	WM. E. L. DILLAWAY & H. M. BURTON, Tremont Bldg. Refer to Boylston National Bank and Mechanics National Bank.
" ..... "	H. J. JAQUITH, 48 Congress St. Formerly President Traders National Bank, Boston. Refers to any bank in Boston.
" ..... "	NICHOLS & COBB, 40 Water St. Attorneys for Nat. Exch. Bank.
" ..... "	WM. H. PREBLE, Sears Bldg. Commercial litigation, collections, and insolvency cases a specialty. Refers to Wheeler & Wilson Mfg. Co., Boston.
" ..... "	AUGUSTINE H. READ. The only Commissioner given for Boston. 20 Devonshire St. Depositions carefully taken. Refers to Continental Nat. Bk.
" ..... "	W. F. & W. S. SLOCUM, Herald Bldg. Corporation, commercial, probate and insolvency practice, depositions taken. Refer to National Hide and Leather Bank.
" ..... "	SPRAGUE & MESSER, Equitable Bldg. Attorneys for the National Bank of the Republic.

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▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Bridgewater*† Plymouth	George W. Folsom, Jr.
Brockton*† ....Plymouth	HERBERT H. CHASE.
Brookline*† .....Norfolk	A. L. Lincoln, Jr.
Cambridge*† . Middlesex	CHARLES A. WHITTEMORE.
Cambridgeport*†Mid'sex	See Cambridge.
Canton*† .....Norfolk	See Dedham.
Chelsea*†.....Suffolk	WILLIAM M. NOBLE, address 53 State Street, Boston.
Chicopee*† .....Hampden	Luther White.
ChicopeeFalls*†.Hamp'n	James H. Loomis.
Clinton*† ..... Worcester	EDMOND A. EVANS.
Cohasset*† .....Norfolk	Louis T. Cushing.
Concord*† .....Middlesex	Prescott Keyes.
Conway*† .....Franklin	See Greenfield.
Danvers*† .....Essex	Daniel N. Crowley.
▲Dedham*†.....Norfolk	D. G. HILL.
East Bridgewater*†Ply'th	R. O. Harris.
East Cambridge*†Mid's'x	See Cambridge.
Easthampton*†Hamps're	Edward L. Shaw.
East Weymouth*†Norf'k	See Weymouth.
▲Edgartown*† ..... Dukes	B. T. Hillman.
Essex*† .....Essex	See Gloucester.
Everett*† .....Middlesex	See Lowell.
Fairhaven*†.....Bristol	J. L. Gillingham.
▲Fall River*†.....Bristol	JACKSON, SLADE & BORDEN. Attorneys for Fall River National Bank and Second National Bank.
" ..... "	L. ELMER WOOD. Refers to Metacomet National Bank.
Falmouth*† ..Barnstable	See Barnstable.
▲Fitchburg*† ..Worcester	CHARLES E. WARE. Attorney for Fitchburg National Bank.
Florence*† ...Hampshire	See Northampton.
Foxboro*† .....Norfolk	E. C. CORNEY.
Framingham*†. Mid'esex	WALTER ADAMS.
Franklin*† .....Norfolk	Wiggins & Doe.
Gardner*† .... Worcester	PIERCE & STILES.
Georgetown*† .....Essex	W. A. Butler.
Gloucester*†.....Essex	HENRI N. WOODS. Refers to Cape Ann National Bank.
Grafton*† .....Worcester	W. E. Fowler.
Great Barrin'n*†B'kshire	A. CHALKLEY COLLINS.
▲Greenfield*†.....Franklin	GREENE & DAVENPORT.
Harwich*†....Barnstable	See Barnstable.
Haverhill*† .....Essex	POOR & FULLER.
Haydenville*†.Hamps're	See Northampton.
Hingham*†.....Plymouth	Thomas H. Buttimer.
Hollis:on*†.....Middlesex	J. P. Dexter.
Holyoke*† .....Hampden	P. J. GARVEY.
Hopkinton*†. Middlesex	George L. Hemenway.
Hudson*†.....Middlesex	James T. & R. E. Joslin.
Hyannis*† .....Barnstable	Henry H. Baker, Jr.
Hyde Park*†.....Norfolk	E. C. JENNY.
Ipswich*†.....Essex	George H. W. Hayes.
▲Lawrence*†.....Essex	SWEENEY & DOW.
Lee*† .....Berkshire	A. B. Clark.
Leicester*.....Worcester	Henry O. Smith.
Lenox*† .....Berkshire	See Pittsfield.
Leominster*†. Worcester	HARRY C. BASCOM.
Lexington*† ..Middlesex	A. E. Scott.
▲Lowell*† .....Middlesex	TRULL & WIER. Attorneys for Middlesex Safe Deposit and Trust Co.
Ludlow*● ..... Hampden	See Springfield.
Lynn*†.....Essex	JOHN M. BARRY.
Malden*† ..... Middlesex	P. J McGUIRE.
Manchester*†.....Essex	See Gloucester.
Marblehead*†.....Essex	Wm. D. T. Trefey.
Marlboro*† ... Middlesex	Edgar Weeks.
Medford*† .....Middlesex	B. F. Hayes.
Medway*†† ..... Norfolk	A. T. Johnson.
Melrose*† .....Middlesex	Frank L. Washburn.
Merrimac*†.....Essex	T. H. Hoyt.
Methuen*† .....Essex	Wm. M. Rogers.
Middleboro*† .Plymouth	George W. Stetson.
Milford*† .....Worcester	Lowell E. Fales.
Millbury*†....Worcester	H. W. Aiken.
Milton*†.....Norfolk	C. F. Hall.
Monson*†.....Hampden	See Springfield.
▲Nantucket*†..Nantucket	ALLEN COFFIN.
Natick*† .....Middlesex	C. G. Bancroft.
▲New Bedford*† ..Bristol	WENDELL H. COBB. General Practice in Federal and State Courts.
Newbury'.....Essex	See Newburyport.
▲Newburyport*†.... Essex	THOMAS HUSE.
Newton*† .... Middlesex	Louis A. Hall.
Newton Center*†Mid'sex	WILLIAM M. NOBLE. Address 53 State St., Boston.
Newtonville*† Middlesex	See Newton.
North Adams*†.Berks're	BEER & DOWLIN.
▲Northampt'n*†Hamps're	ALBERT E. ADDIS.
No. Attleboro*† ..Bristol	F. B. Byram.
Northboro*† .Worcester	William M. Brigham.
No. Brookfield*†Wo'ster	Henry W. King.
No. Cambridge*†Mid'sex	See Cambridge.
North Easton*† ..Bristol	M. L. Urann.
Norwell*●.....Plymouth	H. T. Fogg.
Oakdale*† .... Worcester	Cutting & Sheehan.
Orange*† ..... Franklin	E. S. Hall.
Oxford*† ..... Worcester	See Worcester.
Palmer*† .....Hampden	W. W. LEACH.
Peabody*† .....Essex	JOHN J. CAHILL.
▲Pittsfield*† ... Berkshire	E. T. SLOCUM.
▲Plymouth*† ...Plymouth	EDWARD A. BURNETT.
Provincetown*†Barn'ble	R. A. Hopkins.
Quincy*† .....Norfolk	W. W. JENNESS.
Randolph*† .....Norfolk	Asa P. French.
Reading*† .... Middlesex	James W. Grimes.
Rockland*† ...Plymouth	George W. Kelley.
Rockport*† .....Essex	See Gloucester.
Rowley*† .....Essex	See Newburyport.
▲Salem*† ..... Essex	WILLIAM D. CHAPPLE. Attorney for Mercantile National Bank.
Salisbury*● .....Essex	See Newburyport.
Shelburne Falls*†Fra'lin	Henry M. Puffer.
Somerville*†..Middlesex	See Boston.
South Braintree*†.Nor'k	C. C. Mellen.
Southbridge*†Worcester	Henry B. Montague.
So. Framingham*†Md'l'x	John M. Merriam.
South Weymouth*†Nor'k	Louis A. Cook.
S. Yarmouth*†Barnstable	See Barnstable.
Spencer*† .... Worcester	A. W. Curtis.
▲Springfield*† ..Hampden	GARDNER & GARDNER. Refer to any bank in Springfield.
" ..... "	STUART M. ROBSON. Refers to Hampden Loan and Trust Co.
" ..... "	FREDERICK H. STEBBINS. Attorney for City National Bank.
Stockbridge*† Berkshire	See West Stockbridge.
Stoneham*†...Middlesex	W. B. Stevens.
Stoughton*† .....Norfolk	Oscar A. Marden.
▲Taunton*† .....Bristol	H. J. FULLER.
Townsend*† .. Middlesex	C. F. Worcester.
Turner's Falls*†Franklin	Greene & Davenport (*see Greenfield*).
Uxbridge*† .. Worcester	W. J. Taft.
Wakefield*†....Middlesex	Samuel K. Hamilton.
Wales*†.....Hampden	H. A. McFarland.
Waltham*†.....Middlesex	R. M. Stark.
Ware*† .....Hampshire	H. M. Coney.
Wareham*† ...Plymouth	G. C. Tobey.
Warren*† .... Worcester	E. C. SAWYER.
Watertown*†.Middlesex	Joseph P. Keefe.
Webster*† .....Worcester	H. J. Clarke.
Wellfleet*†...Barnstable	H. P. Harriman.
Westboro*†...Worcester	A. F. BROWN.
Westfield*†.....Hampden	ALFRED F. LILLEY.
West Gardner*†. Wor'ster	G. R. Warfield.
Westminster*† Worcester	See Fitchburg.
West Newbury*.....Essex	See Newburyport.
West Newton*†.Mid'sex	LAWRENCE BOND.
WestStockbridge*†Berk.	W. C. Spaulding.
Weymouth*†.....Norfolk	A. P. WORTHEN.
Whitinsville*†Worcester	See Worcester.
Whitman*†.....Plymouth	O. L. Bonney.
Williamstown*†Berkshire	Sanborn Gove Tenney.
Winchendon*†.Wor'ster	F. B. Spalter.
Winchester*†.Middlesex	G. S. Littlefield.
Woburn*†.....Middlesex	JOHN G. MAGUIRE.
▲Worcester*†...Worcester	RICE, KING & RICE.
Wrentham*†.....Norfolk	Samuel Warner.
Yarmouthport*●Barns'ble	Charles C. Paine.

MICHIGAN.

Addison*● ..... Lenawee	Robertson & Clark.
▲Adrian*† ..... Lenawee	JOHN E. BIRD.
Akron*†..... Tuscola	See Caro.
Albion*†..... Calhoun	M. D. Weeks.
Algonac*†..... St. Clair	J. M. Robertson.
▲Allegan*† ..... Allegan	I. C. MONTAGUE.
Allen*† ..... Hillsdale	F. A. Roethlisberger.
Alma*† ..... Gratiot	Francis Palmer.
Almont*†..... Lapeer	F. P. Andrus.
▲Alpena*† ..... Alpena	JOSEPH H. COBB.
▲Ann Arbor*† Washtenaw	LAWRENCE & BUTTERFIELD
Applegate*† ..... Sanilac	See Carsonville.
Argyle..... Sanilac	See Carsonville.
Armada*†..... Macomb	Bert C. Preston.
Ashley*†..... Gratiot	See Ithaca.
Athens*†..... Calhoun	Charles A. Standiford.
▲Atlanta* .. Montmorency	See Gaylord.
Au Sable*†..... Iosco	See Tawas City.
▲Autrain*†..... Alger	See Marquette.
▲Bad Axe*†..... Huron	CHARLES D. THOMPSON.
▲Baldwin*† ..... Lake	See Reed City.
Bancroft*†...Shiawassee	M. V. B. Wixom.
Bangor*† .... Van Buren	R. M. Chase.
Barryton*† ..... Mecosta	See Big Rapids.
Battle Creek*†..Calhoun	LELAND H. SABIN.
▲Bay City*†..... Bay	R. A. McKAY.
Bay Port*†..... Huron	See Port Austin.
Belding*†..... Ionia	H. L. VanBenschoten.
▲Bellaire*† ..... Antrim	Leavitt & Guile.

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Town and County.	Name.
Belleville*†.....Wayne	See Wayne.
Bellevue*†.....Eaton	George P. Stevens.
Benton Harbor*..Berrien	HUMPHREY S. GRAY.
Benzonia*†..... Benzie	See Frankfort.
BerrienSprings*..Berrien	R. D. Dix.
▲Bessemer*† .....Gogebic	S. S. Cooper.
▲Big Rapids*†....Mecosta	W. S. TUCKER.
Birmingham*†.. Oakland	See Pontiac.
Blissfield*†..... Lenawee	John A. Riley.
Breckenridge*†..Gratiot	See St. Louis.
Brighton*†...Livingston	B. T. O. Clark.
Britton*† ..... Lenawee	See Adrian.
Bronson*†.....Branch	M. Thompson.
Brooklyn*†.....Jackson	J. C. Covert.
Brown City*†.... Sanilac	Fred A. Farr.
Buchanan*†.....Berrien	A. A. Worthington.
Burr Oak*†... St. Joseph	A. M. Graham.
Byron*†.....Shiawassee	See Durand.
▲Cadillac*†..... Wexford	SAWYER & BISHOP.
Caledonia*†.....Kent	See Middleville.
Calumet*† .... Houghton	P. H. O'BRIEN.
Camden*..... Hillsdale	See Hillsdale.
Capac*†..... St. Clair	J. L. Willoughby.
Carleton*†.....Monroe	See Dundee.
▲Caro*† .....Tuscola	Walter J. Gamble.
▲Carson City*† Montcalm	Lee A. Lyon.
Carsonville*†.... Sanilac	Thomas G. Graham.
Caseville*†.....Huron	T. B. Woodworth.
Cass City*†..... Tuscola	J. D. Brooker.
Cassopolis*†..... Cass	L. H. GLOVER.
▲Cedar Springs*†....Kent	Stuart & Barker.
Central Lake*†...Antrim	M. W. Neukirk.
Centerville*† St. Joseph	H. P. Stewart.
▲Charlevoix*† Charlevoix	A. D. Cruikshank.
▲Charlotte*†..... Eaton	McCALL & SHEPHERD.
▲Cheboygan*† Cheboygan	GEORGE E. BELL.
▲Chelsea*†.... Washtenaw	A. W. Wilkinson.
Chesaning*†.....Saginaw	E. V. Mudge.
Clare*†..... Clare	C. W. Perry.
Clarkston*..... Oakland	L. N. Brown.
Clarksville*† ..... Ionia	See Ionia.
Clayton*†.....Lenawee	J. E. Bird.
Climax*† .... Kalamazoo	See Vicksburg.
Clinton*† ..... Lenawee	Edwin R. Smith.
Clio*†..... Genesee	J. L. Curry.
▲Coldwater*†.....Branch	LOVERIDGE & LOVERIDGE.
Coleman*†..... Midland	See Midland.
Coloma*†.....Berrien	See Benton Harbor.
Colon*† ..... St. Joseph	D. L. Akey.
Concord*† .....Jackson	See Jackson.
Constantine*† St. Joseph	James M. Harvey, Jr.
Coopersville*†... Ottawa	James Cilley.
▲Corunna*†... Shiawassee	John T. McCurdy.
Covert*†..... Van Buren	H. B. Chase.
Croswell*†..... Sanilac	WILLIAM H. AITKIN.
▲Crystal Falls*† ..... Iron	A. L. Flewelling.
Dansville*..... Ingham	See Lansing.
Davison*† ..... Genesee	See Flint.
Dearborn*† ..... Wayne	See Detroit.
Decatur*† .... Van Buren	A. L. MOULTON.
Deckerville*†.... Sanilac	R. J. West.
Delray*†..... Wayne	C. L. Coulson.
▲Detroit*† ..... Wayne	BARNES & RACE, Home Bank Bldg. Refer to Citizens Savings Bank and Home Savings Bank.
" ..... "	BOWEN, DOUGLAS & WHITING, Moffat Bldg. Attorneys for Mechanics Bank.
" ..... "	JULIAN G. DICKINSON, Newberry & McMillan Bldg. Refers to Preston National Bank.
" ..... "	SIDNEY T. MILLER, 80 Griswold St. Counsel for Detroit Savings Bank and Wyandotte Savings Bank, etc.
" ..... "	WESLEY L. NUTTEN, 601 Wayne Bank Bldg. Refers to Detroit River Savings Bank.
" ..... "	WELLS, ANGELL, BOYNTON & McMILLAN, Union Trust Bldg. Attorneys for American Exchange Nat. Bank, and Commercial Nat. Bank.
Dexter*†.... Washtenaw	James T. Honey.
Dimondale*†..... Eaton	See Eaton Rapids.
Douglas*..... Allegan	See Allegan.
Dowagiac*†..... Cass	JOHN WOOSTER.
Downington*†... Sanilac	F. S. Vlets.
Dryden*†..... Lapeer	T. Williams.
Dundee*† .... Monroe	Randall & Corbin.
Durand*†.... Shiawassee	Fred J. Northaway.
▲Eagle River*..Keweenaw	See Calumet.
East Jordan*• Charlevoix	A. B. Nicholas.
East Saginaw†...Saginaw	See Saginaw.
East Tawas*†..... Iosco	See Tawas City.
Eaton Rapids*†..... Eaton	J. B. Hendee.
Edmore*†..... Montcalm	See Ionia.
Elk Rapids*†.....Antrim	A. B. Dougherty.
Elkton*†..... Huron	W. L. Doyle.
Elsie*†..... Clinton	Charles Snelling.
Emmett*†.....St. Clair	See Port Huron.
▲Escanaba*†.....Delta	IRA C. JENNINGS.
Evart*†..... Osceola	C. H. Rose.
Ewen*† ..... Ontonagon	See Bessemer.
Fairgrove*†..... Tuscola	See Caro.
Farmington*† ... Oakland	See Northville.
Fenton*† ..... Genesee	Henry C. Riggs.
Fennville*† ..... Allegan	Theo. Wade.
▲Flint*†..... Genesee	CLINTON ROBERTS.
Flushing*•..... Genesee	F. P. Sayre.
Forestville*† ..... Sanilac	See Deckerville.
Fowler*†.....Clinton	J. G. Patterson.
Fowlerville*† Livingston	S. S. Abbott.
▲Frankfort*†..... Benzie	N. A. PARKER.
Freeport*†..... Barry	See Hastings.
Fremont*†.... Newaygo	S. W. Dunham.
Gagetown*†..... Tuscola	See Cass City.
Galesburg*†. Kalamazoo	R. G. Smith.
Gallen*†..... Berrien	See Three Oaks.
▲Gaylord*†..... Otsego	A. D. Marshall.
Gladstone*† ..... Delta	Smith & Empson.
▲Gladwin*•..... Gladwin	Charles B. Wilmot.
Gobleville*†...Van Buren	H. M. Huff.
▲Grand Haven*†.. Ottawa	GEORGE A. FARR.
Grand Ledge*†....Eaton	C. Alexander.
Grand Marais*.....Alger	C. D. Doig.
▲Grand Rapids*†.... Kent	BOLTWOOD & BOLTWOOD. Refer to Old National Bank.
" ..... "	CRANE, NORRIS & DREW, References; National City Bank and Michigan Trust Co.
" ..... "	TAGGART, DENISON & WILSON. References: Kent Co. Savings Bank, Nat. City Bank, and Michigan Trust Co.
Grass Lake*†....Jackson	E. Pelton.
▲Grayling*†.....Crawford	Joseph Patterson.
Greenville*†... Montcalm	E. J. Bowman.
Hancock*†... Houghton	Dunstan & Hanchette.
Hanover*†..... Jackson	See Jackson.
Harbor Beach*.... Huron	See Bad Axe.
▲Harbor Springs*† Emmet	See Petoskey.
▲Harrison*†..... Clare	W. H. Browne.
▲Harrisville*†..... Alcona	F. A. Beede.
▲Hart*†† ..... Oceana	F. S. Gurney.
Hartford*†... Van Buren	A. H. Tuttle.
▲Hastings*†..... Barry	WILLIAM B. SWEEZEY.
▲Hersey*†.....Osceola	C. M. Beardsley.
▲Hillsdale*†.....Hillsdale	J. S. & E. O. GALLOWAY.
Holland*†..... Ottawa	John C. Post.
Holly*†.....Oakland	C. F. Collier.
Homer*†.....Calhoun	Myron H. Nichols.
Hopkins Station*† Alle'n	See Allegan.
▲Houghton*†...Houghton	J. F. HAMBITZER.
Howard*† .... Montcalm	C. W. Perry.
▲Howell*†..... Livingston	W. P. VAN WINKLE.
Hubbardston*.....Ionia	Frank Rogers.
Hudson*† ..... Lenawee	Grant Fellows.
Imlay City*†.....Lapeer	Herbert W. Smith.
▲Ionia*†..... Ionia	F. C. MILLER.
▲Iron Mountain*†. Dicki'n	E. A. WOODWARD.
Iron River*†..... Iron	I. W. Byers.
Ironwood*†.....Gogebic	C. E. MILLER.
Ishpeming*† . Marquette	H. O. YOUNG.
▲Ithaca*†.....Gratiot	George P. Stone.
▲Jackson*†.....Jackson	BADGLEY & BADGLEY.
Jasper*†.....Lenawee	H. C. Pratt.
Jonesville*†...Hillsdale	S. D. McNeal.
▲Kalamazoo*† Kalamazoo	OSBORN, MILLS & MASTER.
▲Kalkaska*† ....Kalkaska	C. C. Jencks.
Kinde*† .....Huron	James H. Hall.
Kingston*† .....Tuscola	J. B. Beverly.
Laingsburg*† Shiawassee	H. H. Pulver.
▲Lake City*†...Missaukee	F. O. Gaffney.
Lake Linden*† Houghton	See Houghton.
Lake Odessa*†.....Ionia	See Ionia.
Lake View*†..Montcalm	Salem F. Kennedy.
▲L'Anse*† .....Baraga	P. R. McKernan.
¶Lansing*† .....Ingham	CHARLES F. HAMMOND.
▲Lapeer*† .....Lapeer	GREER & WILLIAMS.
Laurium*..... Houghton	See Calumet.
Lawrence*†..Van Buren	See Kalamazoo.
Lawton*† ....Van Buren	See Kalamazoo.
▲Leland*† .....Leelanau	A. F. Bonting.
Lenox*† .....Macomb	See Richmond.
Leslie*† .....Ingham	Arthur J. Tuttle.
Lexington*†.....Sanilac	See Sanilac Center.
Linden*† .....Genesee	James L. Spencer.
Litchfield*† ....Hillsdale	L. B. Agard.
Lowell*† .....Kent	John W. Matthewson.
▲Ludington*† .....Mason	H. C. HUTTON.
Lyons*† .....Ionia	E. C. Spalding.
Mancelona*† ....Antrim	H. B. Hudson.
Manchester*† Washte'aw	A. J. Waters.
▲Manistee*† .....Manistee	DOVEL & SMITH.
▲Manistique*† Schoolcraft	VIRGIL I. HIXSON.
Manton*† .....Wexford	I. C. Wheeler.
Maple Rapids*....Clinton	See St. Johns.
Marcellus*† .....Cass	Smith & Harmon.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Marine City*† ....St. Clair	F. S. Parker.
Marlette*s† ..... Sanilac	D. S. McClure.
▲Marquette*s† ...Marquette	CHARLES R. BROWN & SON.
▲Marshall*s† ..... Calhoun	HERBERT E. WINSOR.
▲Mason*s† ..... Ingham	L. B. McArthur.
Mayville*s† ..... Tuscola	T. J. Eveland.
Mears*s† ..... Oceana	John T. Cummings.
Memphis*s† ..... Macomb	See Almont.
Mendon*s† ..... St. Joseph	E. E. Harwood.
▲Menominee*s†Menominee	SAWYER & WAITE.
Merrill*s† ..... Saginaw	See Saginaw.
Middleville*s† ..... Barry	H. E. Hendricks.
▲Midland*s† ..... Midland	E. P. Rice.
Milan*s† ..... Washtenaw	D. C. Salisbury.
Milford*s† ..... Oakland	Edward J. Bissell.
Millington*s†..... Tuscola	See Vassar.
Minden City*s† ....Sanilac	See Sanilac Center.
▲Mio* ..... Oscoda	See Grayling.
▲Monroe*s† ..... Monroe	LANDON & LOCKWOOD.
Montague*s† ..Muskegon	See Whitehall.
Montrose*s† ..... Genesee	See Clio.
Morenci*s† ..... Lenawee	C. S. Ingals.
Morrice*s† ... Shiawassee	A. L. Beard.
▲Mt. Clemens*s† .. Macomb	WILLIAM S. JENNEY.
▲Mt. Pleasant*s† ..Isabella	FRANCIS H. DODDS.
Muir*s† ..... Ionia	George Bennett.
Mulliken*s† ..... Eaton	See Grand Lodge.
Munising*s† ..... Alger	Walsh & Pardee.
▲Muskegon*s† ..Muskegon	SMITH, NIMS, HOYT & ERWIN, Refer to any bank in Muskegon.
Nashville*s† ..... Barry	Walter S. Powers.
Negaunee*s† ..Marquette	JOHN Q. ADAMS.
▲Newaygo*s† .....Newaygo	Fred W. Riblet.
New Baltimore*† Macomb	See Mt. Clemens.
▲Newberry*s† ..... Luce	Sanford N. Dutcher.
New Haven*s† ...Macomb	Adam T. Bennett.
Niles*s† ..... Berrien	WILLIAM J. GILBERT.
North Adams*s†Hillsdale	See Hillsdale.
North Branch*s†..Lapeer	See Lapeer.
North Lansing† ..Ingham	See Lansing.
Northville*s† ..... Wayne	C. C. Yerkes.
Ogden*† ..... Lenawee	See Adrian.
Olivet* ..... Eaton	See Bellevue.
Omer*s† ..... Arenac	W. C. Cook.
Onaway*s...Presque Isle	See Rogers.
▲Ontonagon*s† Ontonagon	W. W. Wendell.
Orion*s† ..... Oakland	William E. Littell.
Oscoda*† ..... Iosco	See Tawas City.
Otsego*s† ..... Allegan	ANDERSON & ANDERSON.
Ovid*s† ..... Clinton	High & Everett.
Owosso*s† ....Shiawassee	KILPATRICK & PIERPONT.
Oxford*s† ..... Oakland	Frank E. Jenkins.
▲Paw Paw*s† ...Van Buren	T. J. CAVANAUGH.
Peck* ..... Sanilac	T. C. Graham.
Pentwater*s† ..... Oceana	WILLIAM T. EVANS.
Perrinton*s† ..... Gratiot	See Ashley.
Perry*s† ..... Shiawassee	A. N. Macqueen.
Petersburg*s† ....Monroe	John O. Zabel.
Petoskey*s† ..... Emmet	C. J. PAILTHORP.
Pewamo*s† ..... Ionia	See Lyons.
Pigeon*s† ..... Huron	Paul Woodworth.
Pinckney*s† ..Livingston	W. A. Carr.
Pinconning*s† ..... Bay	See Standish.
Plainwell*s† ..... Allegan	E. J. Anderson.
Plymouth*s† ..... Wayne	G. A Starkweather.
▲Pontiac*s† ..... Oakland	JOHN H. PATTERSON.
Port Austin*s† ..... Huron	James H. Hall.
Port Hope*s† ..... Huron	See Harbor Beach.
▲Port Huron*s†...St. Clair	GEORGE G. MOORE.
Portland*s† ..... Ionia	W. E. Hawley.
Port Sanilac*† ....Sanilac	M. N. Mugan.
Quincy*s† ..... Branch	W. H. Lockerby.
Reading*s† ..... Hillsdale	Lockerby & Kinney.
Red Jacket*s† ..Houghton	See Houghton.
Reed City*s† ..... Osceola	Charles A. Withey.
Reese*s† ..... Tuscola	See Vassar.
Remus*s† ..... Mecosta	See Big Rapids.
Richland*s† .. Kalamazoo	See Battle Creek.
Richmond* ..... Macomb	W. S. Stone.
Rochester*s† ..... Oakland	J. H. Holman.
Rockford*s† ..... Kent	C. G. Hyde.
Rockland*s† . Ontonagon	See Ontonagon.
▲Rogers* ..... Presque Isle	G. Covey, Jr.
Romeo*s† ..... Macomb	D. N. Lowell.
▲Roscommon*s†Rosc'm'on	Charles L. De Waele.
▲Saginaw*s† ..... Saginaw	E. J. DEMOREST. Refers to Second National Bank.
Saline*s† ... Washtenaw	See Ypsilanti.
Sand Beach*† ..... Huron	See Harbor Beach.
▲Sanilac Center*... Sanilac	William H. Burgess.
Sanac*s† ..... Ionia	P. T. Williams.
Saugatuck*† ..... Allegan	W. A. Woodworth.
▲Sault Ste Marie*s†Chip'wa	GEORGE A. CADY.
Schoolcraft*s† Kalamazoo	George M. Fields.
Scottville*s† ..... Mason	See Ludington.
Sebewaing*s† ..... Huron	See Port Austin.
Seney*s† .....Schoolcraft	See Newberry.
Shelby*s† ..... Oceana	A. E. Souter.
Shepherd*s† ..... Isabella	F. E. Hibbard.
Sheridan*s† ....Montcalm	E. Follette.

Town and County.	Name.
Sherwood*s† ..... Branch	See Union City.
South Haven*s†VanBuren	S. B. MONROE.
South Lyon*s† ... Oakland	Carpenter & Chubb.
Sparta*s† ..... Kent	B. N. Kelster.
Springport*s† .....Jackson	See Albion.
▲Standish*s† ..... Arenac	M. D. Snow.
▲Stanton*s† ..... Montcalm	L. C. PALMER.
St. Charles*s† ..... Saginaw	T. P. Zander.
St. Clair*s† ..... St. Clair	A. R. Stowell.
▲St. Ignace*s† .. Mackinac	Henry Hoffman.
▲St. Johns*s† ..... Clinton	FEDEWA & WALBRIDGE.
▲St. Joseph*s† ..... Berrien	N. A. HAMILTON.
St. Louis*s† ..... Gratiot	Charles W. Giddings.
Stockbridge*s† ...Ingham	W. B. Gildart.
Sturgis*s† ..... St. Joseph	C. A. Sturgis.
Sunfield*s† ..... Eaton	See Grand Ledge.
▲Tawas City*s† ..... Iosco	N. C. HARTINGH.
Tecumseh*s† .... Lenawee	F. B. Wood.
Tekonsha*s† ..... Calhoun	William A. Howard.
Three Oaks*s† ..... Berrien	W. K. Sawyer.
Three Rivers*s†St. Joseph	S. M. CONSTANTINE.
▲TraverseCity*s†Gr'ndTra.	PRATT & DAVIS.
Turner*s† ..... Arenac	See Standish.
Twining*† ..... Arenac	See Standish.
Ubly*s† ..... Huron	J. C. Ryan.
Union City*s† .....Branch	M. A. Merrifield.
Unionville*s† .....Tuscola	See Caro.
Utica*s† ..... Macomb	G. E. Eckert.
Vandalia*s† ..... Cass	See Cassopolis.
Vassar*s† ..... Tuscola	E. H. TAYLOR.
Vermontville*s† ....Eaton	See Charlotte.
Vernon*s† .... Shiawassee	See Corunna.
Vicksburg*s†. Kalamazoo	T. RAYNER, JR.
Wacousta*s ..... Clinton	See Grand Ledge.
Waldron*s† ..... Hillsdale	S. W. Yeagley.
Watervliet*s† .....Berrien	See Benton Harbor.
Wayland*s† ..... Allegan	David Stockdale.
Wayne*s† ..... Wayne	J. F. Cullen.
West Bay City*s† .... Bay	See Bay City.
▲West Branch*s†. Ogemaw	F. L. Snodgrass.
Weston*s† ..... Lenawee	H. C. Reton.
Whitehall*s† ...Muskegon	Paul I. Hedges.
WhitePigeon*s†St. Joseph	W. F. Thomas.
Williamston*s† ...Ingham	W. T. Webb.
Woodland*s ..... Barry	C. S. Palmerton.
Wyandotte*s† ..... Wayne	SYLVESTER PRAY.
Yale*s† ..... St. Clair	Drake & Rapley.
Ypsilanti*s† .. Washtenaw	D. C. GRIFFIN.
Zeeland*s† ..... Ottawa	See Holland.

MINNESOTA.

▲Ada*s† ..... Norman	W. W. Calkins.
Adams*s† ..... Mower	P. H. Carr.
Adrian*s† ..... Nobles	O. W. FREEMAN.
▲Aitkin*s† ..... Aitkin	F. N. Hall.
Albany*s† ..... Stearns	See Avon.
▲Albert Lea*s† ...Freeborn	H. C. CARLSON.
Alden*s† ..... Freeborn	Ira Cary.
▲Alexandria*s† .... Douglas	C. J. Gunderson.
Alpha*s ..... Jackson	See Heron Lake.
Amboy*s† ..... Blue Earth	Charles Thompson.
Annandale*s† ..... Wright	Henry Spindler.
▲Anoka*s† ..... Anoka	A. F. PRATT.
Appleton*s† ..... Swift	E. T. Young.
Argyle*s† ..... Marshall	E. M. Stanton.
Arlington*s† ..... Sibley	P. A. Cosgrove.
Atwater*s† ....Kandiyohi	L. E. Covell.
Audubon*s† ..... Becker	See Detroit City.
▲Austin*s† ..... Mower	ARTHUR W. WRIGHT.
Avoca*s† ..... Murray	See Fulda.
Badger* ..... Roseau	See Roseau.
Balaton*s† ..... Lyon	See Tracy.
Barnesville*s† ..... Clay	Charles S. Marden.
Battle Lake*s†. Otter Tail	See Fergus Falls.
Beardsley*s† ....Bigstone	See Graceville.
▲Beaver Falls* ....Renville	See Redwood Falls.
Belgrade*s† ..... Stearns	See Glenwood.
Belle Plaine*s† ..... Scott	See Shakopee.
Bellingham*s† Lac-qui-P'e	T. J. McElligott.
Belview*s† ..... Redwood	A. O. Gimmestad.
▲Bemidji*s ..... Beltrami	Street & Reynolds.
▲Benson*s† ..... Swift	S. A. Hudson.
Bigelow*s† ..... Nobles	See Worthington.
Big Lake*s† ...Sherburne	Frank T. White.
Bird Island*s† .... Renville	H. C. Berry.
Blooming Prairie*s†. Ste'e	W. R. Hoskyn.
▲Blue Earth City*s†Farib'lt	FRANK E. PUTNAM.
Boyd*s† .... Lac-qui-Parle	See Madison.
Brahan ..... Isanti	See Cambridge.
▲Brainerd*s† ....Crow Wing	T. C. BLEWITT.
Brandon*s† ..... Douglas	See Alexandria.
▲Breckenridge*s† .. Wilkin	EZRA G. VALENTINE.
Brewster*s† ..... Nobles	See Heron Lake.
Bricelyn ..... Faribault	A. M. Schancke.
Brooten*s† ..... Stearns	See Glenwood.
Browerville*s† ..... Todd	See Long Prairie.
Brown Valley*s† Traverse	A. S. Crossfield.

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▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Brownton*•† McLeod	A. L. Brown.
▲Buffalo*•† Wright	J. T. Alley.
Buffalo Lake*† Renville	See Granite Falls.
Butterfield*•† Watonwan	See St. James.
▲Caledonia*•† Houston	G. G. GOODWIN.
▲Cambridge* Isanti	Barber & Southerland.
Campbell*•† Wilkin	E. G. Valentine.
Canby*•† Yellow Medicine	Ole Ostensoe.
Cannon Falls*•† Goodhue	P. S. Aslakson.
▲Carlton*•† Carlton	H. H. Hawkins.
Carver*•† Carver	See Chaska.
Cass Lake* Cass	F. W. Smith.
▲Center City*•† Chisago	See St. Paul.
Ceylon Martin	See Fairmont.
▲Chaska*•† Carver	T. F. CRAVEN.
Chatfield*•† Fillmore	Joseph Underleak.
Chokio*•† Stevens	See Morris.
Clara City*•† Chippewa	See Granite Falls.
Claremont*•† Dodge	B. F. Hood.
Clarkfield*•† Yello' Medi'e	See Canby.
Clayton Faribault	See Wells.
Clear Lake*•† Sherburne	See Big Lake.
Clearwater*•† Wright	See St. Cloud.
Climax*•† Polk	See Crookston.
Clinton* Bigstone	See Graceville.
Cloquet*•† Carlton	W. L. Chase.
Cokato*•† Wright	F. Swanson.
Comfrey Brown	See New Ulm.
Correll† Bigstone	See Appleton.
Cottonwood*•† Lyon	W. D. Fanning.
▲Crookston*•† Polk	MILLER & FOOTE.
Dassel*•† Meeker	See Litchfield.
Dawson*•† Lac-qui-Parle	A. W. Ewing.
Deer River*•† Itasca	See Grand Rapids.
Delano*•† Wright	F. H. Lindsley.
Delavan*•† Faribault	S. J. Abbott.
▲Detroit*•† Becker	FRANK RICHARDSON.
Dexter*•† Mower	G. W. King.
Dodge Center*•† Dodge	See Kasson.
Donnelly* Stevens	See Morris.
Dover*•† Olmsted	See Rochester.
▲Duluth*•† St. Louis	RICHARDSON & DAY. Refer to any bank in Duluth or to St Paul National Bank, St. Paul.
Dundee*•† Nobles	See Slayton.
Eagle Bend*•† Todd	See Long Prairie.
East Grand Forks*•† Polk	Graves & Massee.
Easton*•† Faribault	See Wells.
Echo*•† Yellow Medicine	R. Vaaller.
Eden Valley*•† Meeker	James H. Doran.
Edgerton*•† Pipestone	C. G. Brady.
▲Elbow Lake*•† Grant	F. & M. Casey.
Elgin*•† Wabasha	See Plainview.
▲Elk River*•† Sherburne	Frank T. White.
Ellsworth*•† Nobles	John F. Flynn.
Elmore*•† Faribault	H. B. Smith.
Ely*•† St. Louis	GEORGE WESCOTT.
Elysian*•† Lesueur	See Waterville.
Emmons Freeborn	See Albert Lea.
Erskine*•† Polk	See Crookston.
Evansville*•† Douglas	A. O. Feet.
Eveleth*•† St. Louis	M. D. L. Fuller.
Excelsior*•† Hennepin	W. P. McDonald.
Eyota*•† Olmstead	See Rochester.
Fairfax*•† Renville	A. V. Ricke.
▲Fairmont*•† Martin	DEAN & PALMER.
▲Faribault*•† Rice	H. T. PYLE.
Farmington*•† Dakota	A. C. Finney.
Felton*•† Clay	See Moorhead.
▲Fergus Falls*•† Otter Tail	CHAUNCEY L. BAXTER.
Fertile*•† Polk	Thomas Keefe.
Fisher*•† Polk	E. D. Kingsland.
Foley*•† Benton	See Sauk Rapids.
Fosston*•† Polk	B. S. Bennett.
Franklin*•† Renville	See Fairfax.
Frazee*•† Becker	See Detroit City.
Frost Faribault	See Wells.
Fulda*•† Murray	M. E. Foley.
Gary*•† Norman	See Fertile.
Gaylord*•† Sibley	G. A. McKenzie.
Gibbon*•† Sibley	See Gaylord.
▲Glencoe*•† McLeod	F. R. ALLEN.
Glenville*•† Freeborn	See Albert Lea.
▲Glenwood*•† Pope	E. M. Webster.
Good Thunder*•† BlueE'th	See Mapleton.
Graceville*•† Bigstone	M. S. STEVENS.
Granada*•† Martin	See Fairmont.
▲Grand Marais*•† Cook	See Duluth.
Grand Meadow*•† Mower	See Spring Valley.
▲Grand Rapids*•† Itasca	T. M. Brady.
▲Granite Falls*•† Yel. Med.	O. Hartwick.
Grove City*•† Meeker	A T. Nelson.
▲Hallock*•† Kittson	R. R. Hedenberg.
Halstad*•† Norman	A. O. Ueland.
Hamline*•† Ramsey	See St. Paul.
Hammond*•† Wabasha	See Wabasha.
Hampton*•† Dakota	See Farmington.
Hancock*•† Stevens	F. M. Klein.
Hanska* Brown	See Madelia.
Hardwick*•† Rock	See Lu Verne.
Harmony*•† Fillmore	See Preston.
Hartland*•† Freeborn	See Albert Lea.
▲Hastings*•† Dakota	F. M. CROSBY.
Hawley*•† Clay	G. Halverson.
Hayfield*•† Dodge	See Kasson.
Hector*•† Renville	O. A. Allen.
▲Henderson*•† Sibley	W. H. Leeman.
Hendrum*•† Norman	See Halstad.
Henning*•† Otter Tail	See Fergus Falls.
Herman*•† Grant	Arthur B. Childress.
Heron Lake*•† Jackson	L. F. Lammers.
Hibbing*•† St. Louis	W. J. POWER.
Hills*•† Rock	See Lu Verne.
Hoffman*† Grant	William Schellbach.
Holland*† Pipestone	See Pipestone.
Houston*•† Houston	See Caledonia.
Howard Lake*•† Wright	F. E. Latham.
Hubbard* Hubbard	See Park Rapids.
Hutchison*•† McLeod	H. H. Bonniwell.
Iona*† Murray	See Slayton.
Isanti* Isanti	See Cambridge.
▲Jackson*•† Jackson	T. J. Knox.
Janesville*•† Waseca	L. D. ROGERS.
Jasper*•† Pipestone	F. L. James.
Jeffers Cottonwood	See Windom.
Jordan*•† Scott	F. J. Leonard.
Kasson*•† Dodge	Robert Taylor.
Kennedy*•† Marshall	See Hallock.
Kensington*•† Douglas	See Alexandria.
Kenyon*•† Goodhue	F. M. Lamp.
Kerkhoven*•† Swift	See Benson.
Kiester* Faribault	See Alden.
Kilkenny*•† Lesueur	See Waterville.
Kinbrae*† Nobles	See Worthington.
Lafayette*† Nicollet	See Winthrop.
▲Lake Benton*•† Lincoln	John McKenzie.
Lake City*•† Wabasha	ALLEN J. GREER.
Lake Crystal*•† BlueEa'th	D. A. Reed.
Lakefield*•† Jackson	E. T. Smith.
Lake Park*•† Becker	See Detroit.
Lakeville*•† Dakota	See Farmington.
Lamberton*•† Redwood	F. Clague.
Lanesboro*•† Fillmore	Chapman & Chapman.
Le Roy*•† Mower	G. W. W. Harden.
Lester Prairie*•† McLeod	See Glencoe.
Lesueur*•† Lesueur	O. J. Parker.
▲Lesueur Center* Lesueur	Charles Kolars.
Lewiston*•† Winona	See Winona.
▲Litchfield*•† Meeker	C. H. Strobeck.
▲Little Falls*•† Morrison	E. P. ADAMS.
▲Long Prairie*•† Todd	J. D. Jones.
Lowry*•† Pope	See Glenwood.
▲Luverne*•† Rock	W. N. DAVIDSON.
Lyle*•† Mower	See Austin.
Mabel*•† Fillmore	W. H. Hammer.
Madelia*•† Watonwan	BETHER & HAYCROFT.
▲Madison*•† Lac-qui-Parle	FRANK PALMER.
Madison Lake*•† BlueE'th	See Mankato.
▲Mankato*•† Blue Earth	S. B. WILSON.
▲Mantorville*•† Dodge	Littleton & McCaughey.
Maple Lake*•† Wright	J. E. Madigan.
Mapleton*•† Blue Earth	C. J. LAWRISCH.
▲Marshall*•† Lyon	VIRGIL B. SEWARD.
Maynard*•† Chippewa	See Montevideo.
Mazeppa*•† Wabasha	Michael Marx.
McIntosh*•† Polk	S. H. Drew.
Melrose*•† Stearns	Donahue & Stephens.
Menahga*•† Wadena	See Park Rapids.
Merriam Park*•† Ramsey	Fardell Spencer.
Milaca*•† Mille Lacs	Giddings & Pratt.
Milan*•† Chippewa	See Montevideo.
Minneapolis*•† Hennepin	WASHINGTON SMITH, 914-916 Guaranty Loan Bldg. General practice, commercial, real estate, probate, and commercial law a specialty. Refers to E. W. Scott, of Scott Bros., New York; Security Bank, or any other bank in Minneapolis.
Minneota*•† Lyon	See Marshan.
Minnesota Lake*•† F'rib'lt	See Mapleton.
▲Montevideo*•† Chippewa	LYNDON A. SMITH.
Montgomery*•† Lesueur	C. D. McCarthy.
Monticello*•† Wright	James C. Tarbox.
▲Moorhead*•† Clay	EDWIN ADAMS.
▲Mora*•† Kanabec	J. C. Pope.
Morgan*•† Redwood	Albert Hauser.
Morris*•† Stevens	LEWIS C. SPOONER.
Morristown*•† Rice	See Faribault.
Morton*•† Renville	See Olivia.
Mountain L*•† Cottonw'd	See Windom.
Murdock*•† Swift	See Benson.
New Duluth*•† St. Louis	See Duluth.
New London*•† Kandiyo'i	See Willmar.
New Paynesville*•† St'rns	See St. Cloud.
New Prague*•† Scott	E. A. Edgerton.
New Richland*•† Waseca	B. F. McGregor.
▲New Ulm*•† Brown	EINER HODALE.
New York Mills*•† Ott'r'l	See Wadena.
Nicollet*•† Nicollet	See St. Peter.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Northbranch*†..Chicago	Charles A. Holt.
Northfield*†.....Rice	R. J. Drake.
North St. Paul*† Ramsey	See St. Paul.
Norwood*†.....Carver	George J. Bradley.
Olivia*†.....Renville	S. R. Miller.
▲Ortonville*†....Bigstone	A. B. KAERCHER.
Osakis*†.....Douglas	F. H. Borchert.
▲Owatonna*†.....Steele	WHEELOCK & SPERRY.
▲Park Rapids*†..Hubbard	B. F. Wright.
Pelican Rapids*†Ot'r T'il	James T. McCullough
Perham*†.....Otter Tail	M. J. Daly.
Perley*†.....Norman	See Halstad.
▲Pine City*†.....Pine	S. G. L. Roberts.
Pine Island*†...Goodhue	See Zumbrota.
▲Pipestone*†....Pipestone	EVANS & EVANS.
Plainview*†....Wabasha	J. A. Carley.
Plato*†.....McLeod	See Glencoe.
Presto .....Todd	See Staples.
▲Preston*†.....Fillmore	Wells & Hopp.
▲Princeton*†....Milelacs	J. J. SKAHEN.
Racine*†.....Mower	See Spring Valley.
Raymond*†...Kandiyohi	J. M. Shelton.
▲Redlake Falls*†.Redlake	C. E. Boughton.
▲Red Wing*†....Goodhue	ALBERT JOHNSON.
▲Redwood Falls*†Redw'd	A. C. Dolliff.
Renville*†.....Renville	Daly & Barnard.
Richmond (Torah P. O.) Stearns	See Torah.
Revere*†.....Redwood	See Lamberton.
▲Rochester*†.....Olmsted	B. W. EATON.
Rockdell*.....Olmsted	See Rochester.
Rockford*†.....Wright	D. D. Ames.
▲Roscau*.....Roscau	R. J. Bell.
Rothsay*†.....Wilkin	See Breckenridge.
Round Lake*†....Nobles	See Worthington.
Royalton*†.....Morrison	George H. Niles.
Rush City*†.....Chisago	J. D. Markham.
Rushford*†.....Fillmore	G. W. Rockwell.
Rushmore*†.....Nobles	See Worthington.
Ruthton*†.....Pipestone	See Pipestone.
Sacred Heart*† Renville	Erie L. Winge.
Sanborn*†.....Redwood	See Lamberton.
Sandstone*†.....Pine	J. A. Smith.
Sargeant*†.....Mower	See Austin.
Sauk Center*†...Stearns	M. C. Kelsey.
▲Sauk Rapids*†....Benton	Thomas Van Etten.
▲Shakopee*†.....Scott	J. A. COLLER.
Shelly*†..... Norman	See Ada.
Sherburne*†.....Martin	T. F. Knappen.
Silver Lake*†...McLeod	See Glencoe.
▲Slayton*†.....Murray	B. H. Whitney.
Sleepy Eye*†.....Brown	SOMERVILLE & OLSEN.
South St. Paul*†.Dakota	See St. Paul.
Springfield*†.....Brown	George T. Olson.
Spring Grove*†.Houston	O. K. Dahle.
Spring Valley*† Fillmore	J. Q. Farmer.
Staples*†.....Todd	E. F. Gummer.
Starbuck*†.....Pope	O. J. Johnson.
Steen*†.....Rock	See Luverne.
Stephen*†.....Marshall	G. A. Carr.
Stewart*†.....McLeod	See Glencoe.
Stewartville*†..Olmsted	O. E. Hammer.
▲Stillwater*†.Washington	MANWARING & SULLIVAN.
St.Bonifacius*†Hennepin	See Minneapolis.
St. Charles*†.....Winona	E. Hill.
▲St. Cloud*†.....Stearns	R. B. BROWER.
St. Hilaire*†...Red Lake	J. K. Hannay.
▲St. James*†...Watonwan	W. S. HAMMOND.
¶▲St. Paul*†.....Ramsey	CHARLES BECHHOEFER, National German-American Bank Bldg. Refers to National German-American Bank.
" ..... "	BENSON & PHILLIPS, 622-624 Globe Building. Attorneys for John Martin Lumber Co.
" ..... "	BRIGGS & MORRISON, 604 N. Y. Life Bldg. Attorneys for A. B. Stickney, Pres., C. G. W. Ry. Co.
" ..... "	F. G. INGERSOLL, 814-815 New York Life Bldg. Refers to Merchants National Bank.
" ..... "	JOHN B. & E. P. SANBORN, National German-American Bank Building. Attorneys for National German-American Bank.
" ..... "	WARNER & LAWRENCE, 714-718 Germania Life Ins. Bldg. Reference: First National Bank.
▲St. Peter*†.....Nicollet	A. A. STONE.
Swanville*†....Morrison	See Little Falls.
Taylor's Falls*†.Chisago	See St. Paul.
Tenhassen.....Martin	See Fairmont.
Thief Riv.F'ls*†Redlake	Henry W. Lee.
Torah*†.....Stearns	See St. Cloud.
Tower*†.....St. Louis	W. G. Bonham.
Tracy*†.....Lyon	C. W. Main.
Truman.....Martin	See Welcome.

Town and County.	Name.
Twin Valley*†.. Norman	E. M. Niles.
▲Two Harbors*†.....Lake	JOHN DWAN.
Tyler*†.....Lincoln	H. A. STRICKER.
Ulen*†..... Clay	See Hawley.
Verndale*†.....Wadena	A. B. Kling.
VernonC'ter*†Blue E'rth	See Mankato.
Vesta .....Redwood	C. H. HARRIS.
Virginia*†..... St. Louis	M. C. Palmer.
▲Wabasha*† .....Wabasha	MULLEN & BOWDITCH.
Wabasso.....Redwood	See Walnut Grove.
Waconia*†..... Carver	See Minneapolis.
▲Wadena*†..... Wadena	COPPERNOLL & WILLSON.
▲Walker*† ..... Cass	J. G. McGARRY.
Walnutgrove*† . Redw'd	Mohler & Gooler.
▲Warren*†.....Marshall	A. Grindeland.
▲Waseca*†.....Waseca	JAMES M. HANLEY.
Waterville*†....Lesueur	G. F. Dullam.
Watkins*†.....Meeker	See Eden Valley.
Waverly*†.....Wright	See Buffalo.
Welcome*†.....Martin	G. M. Hopp.
Wells*†.....Faribault	D. A. Odell.
West Concord*†.. Dodge	W. W. Westcott.
West Duluth*†. St. Louis	Pealer & Fesler.
▲Wheaton*†.....Traverse	O'Hair & Murphy.
▲Willmar*†....Kandiyohi	G. H. Otterness.
▲Windom*†..Cottonwood	THOMAS E. SIME.
WinnebagoC.*† Fariba'it	H. L. Bullis.
▲Winona*†.....Winona	WEBBER & LEES.
Winthrop*†.....Sibley	E. H. Huebner.
Wood Lake*† Yel'wMed.	See Granite Falls.
Woodstock*†. Pipestone	See Pipestone.
▲Worthington*†...Nobles	J. A. TOWN.
Wykoff*†..... Fillmore	See Spring Valley.
Zumbrota*†.... Goodhue	J. A. Rocking.

MISSISSIPPI.

Town and County.	Name.
▲Aberdeen*† ..... Monroe	GILLEYLEN & LEFTWICH.
Ackerman*†....Choctaw	See Kosciusko.
Amory*†..... Monroe	See Tupelo.
▲Ashland*.....Benton	Kimbrough, Kyle, McDonald & Simpson.
▲Augusta*.....Perry	See Hattiesburg.
Baldwyn*†..... Lee	Wm. Cox.
▲Batesville*†..... Panola	Lowrey & Perkins.
▲Bay St. Louis*†.Hancock	Bowers, Chaffe & McDonald.
▲Belen*.....Quitman	James W. Mack.
Belzona*.....Washington	See Indianola.
Biloxi*†..... Harrison	WHITE & NEVILLE.
▲Booneville*†..... Prentiss	B. A. P. Selman.
▲Brandon*†..... Rankin	H. S. Cole.
▲Brookhaven*† .. Lincoln	CASSEDY & CASSEDY.
Brookville*†...Noxubee	See Macon.
▲Canton*†.....Madison	F. B. PRATT.
▲Carrollton*†.....Carroll	D. A. McEarchen.
▲Carthage* .....Leake	Lockett & Sullivan.
Centerville*†..Wilkinson	See Gloster.
▲Charleston*. Tallahatchie	Dinkins & Caldwell.
▲Clarksdale*†...Coahoma	R. H. WILDBERGER.
Cleveland.....Bolivar	See Rosedale.
▲Coffeeville*†..Yalobusha	BREWER, WILSON & ARNOLD
▲Columbia*..... Marion	Mounger & Mounger.
▲Columbus*† ... Lowndes	WILLIAM BALDWIN.
Como Depot*†.... Panola	Kyle & Shouds.
▲Corinth*†..... Alcorn	J. M. Boone.
Crystal Springs*† Copiah	See Hazlehurst.
▲Decatur*..... Newton	Thomas Keith.
▲Dekalb*..... Kemper	See Macon.
Durant*†..... Holmes	J. Wiener.
▲Ellisville*†..... Jones	Shannon & Street.
Enterprise*† ..... Clarke	BUCKLEY & HALSELL.
Eupora*†..... Webster	Dunn & Dunn.
▲Fayette*†..... Jefferson	R. L. Corban.
▲Forest*†..... Scott	Jeff. Kent.
▲Friarpoint*†...Coahoma	Fitzgerald & Maynard.
▲Fulton*..... Itawamba	E. C. Patton.
Gloster*†..... Amite	F. A. McClain.
Goodman*†.....Holmes	See Durant.
▲Greenville*† Washington	JAYNE & WATSON.
▲Greenwood*†.... Leflore	L. P. YERGER.
▲Grenada*†..... Grenada	ROBERTSON HORTON.
Gulfport*†.....Harrison	F. M. Evans.
▲Hattiesburg*†..... Perry	S. E. Travis.
▲Hazlehurst*†..... Copiah	J. S. SEXTON.
▲Hernando*†..... De Soto	A. M. Solomon, Jr.
▲Holly Springs*†..Marshall	STRICKLAND & GAREY.
▲Houston*.....Chickasaw	Lyon & Stockett.
▲Indianola*†... Sunflower	Baker & Moody.
▲Iuka*† ..... Tishomingo	J. A. E. Pyle.
¶▲Jackson*†..... Hinds	ALEXANDER & ALEXANDER Attorneys for Capital State Bank.
" ..... "	BRAME & BRAME. Refer to any bank in Mississippi.
Jonestown*.....Coahoma	See Clarksdale.
▲Kosciusko*† .....Attala	ANDERSON & DAVIS.
Laurel*†..... Jones	T. G. McCallum.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

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Town and County.	Name.
▲Leakesville .....Greene	J. E. Alderman.
Leland*•†....Washington	See Greenville.
▲Lexington*•†.....Holmes	H. S. HOOKER, Jr.
▲Liberty*.....Amite	See Gloster.
▲Louisville* .....Winston	Hopkins & Gully.
▲Macon*•†.....Noxubee	HELM & ALLGOOD.
▲Magnolia*•† ..... Pike	J. H. Price.
▲Mayersville*... Issaquena	See Rolling Fork.
McComb*•†..... Pike	J. B. WEBB.
▲Meadville*..... Franklin	See Fayette.
▲Meridian*•†...Lauderdale	COCHRAN & BOZEMAN. Refer to First National Bank.
▲Mississippi City*•† Harr'n	See Bay St. Louis.
▲Monticello*.... Lawrence	J. H. Arrington.
Moss Point*†.....Jackson	C. H. Wood.
▲Natchez*•†..... Adams	A. H. GEISENBERGER. Attorney for Merchants & Planters Bank.
▲New Albany*•† .... Union	See Lee Crum.
Newton*•† .....Newton	J. R. Byrd.
Ocean Springs*•†Jackson	See Scranton.
Okolona*•†....Chickasaw	Stovall & Williams.
▲Oxford*•†..... Lafayette	H. A. Barr.
▲Paulding* .....Jasper	Stone Deavours.
▲Philadelphia*....Neshoba	H. H. Rodgers.
Pickens*•† ..... Holmes	See Lexington.
▲Pittsboro* .....Calhoun	BREWER, WILSON & SMITH.
▲Pontotoc*† .....Pontotoc	O. C. Carr.
Poplarville*•†Pearl River	Shivers & Shivers.
▲Port Gibson*•†.Claiborne	J. McCARTIN.
▲Purvis*•† ..... Marion	Henry Mounger.
▲Quitman*•† .....Clarke	See Meridian.
▲Raleigh* ..... Smith	See Forest.
▲Raymond*•†.....Hinds	D. S Fearing.
▲Ripley*† .....Tippah	JOHN Y. MURRY, Jr.
▲Rosedale*•†.....Bolivar	CHARLES SCOTT AND E. H. WOODS.
▲Sardis*•† .....Panola	Boothe & Boothe.
▲Scranton*•†.....Jackson	BALLARD & BALLARD.
▲Senatobia*•†..... Tate	J. F. Dean.
▲Starkville*•† .. Oktibbeha	CARROLL & MAGRUDER.
Summit*•† .....Pike	J. B. Holden.
Tchula*•† ..... Holmes	See Lexington.
Terry*•† .....Hinds	B. F. Fortner.
▲Tunica*•† ..... Tunica	Henderson & Bankston.
▲Tupelo*•† .....Lee	ALLEN & ROBINS.
Utica*•†..... Hinds	See Jackson.
▲Vaiden*•† .....Carroll	McClurg & Flowers.
▲Vicksburg*•† .... Warren	DABNEY & McCABE. Attorneys for First National Bank.
▲Walthall* ..... Webster	Fox, Rowe & Lamb
▲Water Valley*•†..Yalob'a	BREWER & WILSON.
▲Waynesboro*•†....Wayne	C. R. Pitts.
Wesson*•†.....Copiah	See Hazlehurst.
▲West Point*•†.....Clay	ROANE & McCLELLAN.
▲Westville* .....Simpson	A. W. Dent.
▲Williamsburg* Covington	D. A. McIntosh
▲Winona*•† ..Montgomery	SWEATMAN, TROTTER & KNOX.
▲Woodville*•† ..Wilkinson	Bramlett & Tucker.
▲Yazoo City*•†.....Yazoo	E. DRENNING.

MISSOURI.

Town and County.	Name.
Adrian*•† .....Bates	A. J. Smith.
Agency*..... Buchanan	E. W. Miller.
▲Albany*•†..... Gentry	CHARLES H. S. GOODMAN. References: Bank of Albany; Tootle, Lemon & Co., bankers, St. Joseph, Mo.
Alma*•†.....LaFayette	See Blackburn.
Altamont*•†.....Daviess	T. M. Mallory.
▲Alton* .....Oregon	J. D. Brooks.
Amity*•† .....DeKalb	See Maysville.
Amsterdam*•† ..... Bates	See Butler.
Appleton City*•† St. Clair	JOHN A. GILBREATH.
Armstrong*•†....Howard	R. M. Bagby.
Arrow Rock* ..... Saline	See Marshall.
Ash Grove*•†.....Greene	Harvey Murray.
Ashland* ..... Boone	Eli Penter.
Atlanta*•†..... Macon	See Laplata.
Aurora*•†..... Lawrence	E. J. WHITE.
Auxvasse*•†.... Callaway	R. G. Hale.
▲Ava*.....Douglas	Adams Bros.
Baring*•† ..... Knox	See Edina
Barnard*•† ..... Nodaway	P. J. Halney.
Belton*•† .....Cass	L. M. Crouch.
▲Benton*† ..... Scott	J. L. Moore.
▲Bethany*•†.....Harrison	ALVORD & FRISBY.
Bethel*..... Shelby	See Shelbyville.
Bevier*•†..... Macon	C. F. Hale.
Billings*•†..... Christian	W. F. Lamkin.
Birch Tree*•†....Shannon	See Winona.
Blackburn*•†.....Saline	See Marshall.
Blackwater*•†..... Cooper	See Boonville.
Blairstown*•†.....Henry	W. R. Phipps.
▲Bloomfield*.....Stoddard	E. J. WILLIAMS.
Blue Springs*•†..Jackson	Herrington & Burrus.
Blythedale*•†.... Harrison	See Bethany.
Bolckow*•†..... Andrew	See Savannah.
▲Bolivar*•†..... Polk	UPTON & SKINKER.
Bonne Terre*•†St.Franc's	J. H. Maingen.
▲Boonville*•†..... Cooper	W. V. DRAFFEN.
Bosworth*•†..... Carroll	C. W. Lawrence.
▲Bowling Green*•†.... Pike	J. D. HOSTETTER.
Brashear*•†..... Adair	Blair & Vawter.
Braymer*•†..... Caldwell	D. E. Adams.
Breckinridge*•†. Caldwell	O. J. Chapman.
Bronaugh*•†..... Vernon	See Sheldon.
Brookfield*•†.....Linn	A. A. BAILEY.
Browning*•†.....Linn	E. B. Fields.
Brunswick*•†.... Chariton	Louis Benecke.
Bucklin*•†..... Linn	F. W. Byrd.
Buckner*•†..... Jackson	See Independence.
▲Buffalo*.....Dallas	D. M. Rush.
Bunceton*•†..... Cooper	See Boonville.
Burlington Jc.*•†..Nod'y	J. F. Robertson.
▲Butler*•†.....Bates	SMITH & STANLEY.
Calnesville*•†... Harrison	S. P. Davisson.
Calhoun*•†.....Henry	L. R. Simpson.
▲California*•†.... Moniteau	J. W. HUNTER.
Callao*•†.....Macon	See Macon City.
Camden Point*•†...Platte	See Platte City.
Cameron*•†..... Clinton	Turner & Goodrich.
Campbell*•†..... Dunklin	See Kennett.
Canton*•†..... Lewis	JERRY M. JEFFRIES.
Cape Girardeau*•†. C. Gir.	B. F. DAVIS.
Carl Junction*•†... Jasper	WILLIS G. CLARKE.
▲Carrollton*•†..... Carroll	CHARLES R. PATTISON.
Carterville*•†.....Jasper	Howard Gray.
▲Carthage*•†..... Jasper	HARDING & BRIGHT.
▲Caruthersville*• Pemiscot	C. B. Faris.
▲Cassville*•.....Barry	T. M. Allen.
Center*•†.....Ralls	E. W. Keithly.
Center View*•†.. Johnson	See Warrensburg.
▲Centerville*..... Reynolds	Z. C. Smith.
Centralia*•†.....Boone	H. S. Booth.
Chamois*•†.....Osage	Henry Marquand.
▲Charleston*•†.Mississippi	RUSSELL & DEAL.
Chilhowee*†.....Johnson	See Warrensburg.
▲Chillicothe*•†..Livingston	CHARLES A. LOOMIS.
Chula*•† ..... Livingston	R. F. Davis.
Clarence*•† ..... Shelby	George C. Grant.
Clark*•† ..... Randolph	See Moberly.
Clarksburg*†... Moniteau	See California.
Clarksdale*•†..... DeKalb	Brown & Hunt.
Clarksville*•† ..... Pike	Edwards & Duvall.
▲Clayton*•†..... St. Louis	See Central
Clearmont*•† .. Nodaway	See Maryville.
▲Clinton*•†..... Henry	C. C. DICKINSON.
Clyde*..... Nodaway	F. J. McCarthy.
Coffeyburg*..... Daviess	See Pattonsburg.
Colecamp*•†..... Benton	N. H. Robinson.
▲Columbia*•†..... Boone	C. B. SEBASTIAN.
Commerce*†..... Scott	Wm. Ballentine.
Concordia*•† .. Lafayette	See Higginsville.
Conway*•..... Laclede	R. S. Phillips.
Corder*•†..... Lafayette	See Higginsville.
Corning*•† ..... Holt	See Oregon.
Cowgill*•† ..... Caldwell	See Kingston.
Craig*•†..... Holt	See Oregon.
Cross Timbers*..Hickory	See Hermitage.
Cuba*•†.....Crawford	See Steelville.
Curryville*•†..... Pike	J. D. Gates.
Dadeville*..... Dade	See Greenfield.
▲Danville*... Montgomery	See Montgomery City.
Darlington*•† .... Gentry	Joseph Sager.
Dearborn*•† ..... Platte	See St. Joseph.
Deepwater*•† .....Henry	W. S. Banta.
De Kalb*•†.....Buchanan	See St. Joseph.
De Soto*•†.....Jefferson	JOHN L. THOMAS & SON.
Dexter*•†..... Stoddard	Mozley & Lilea.
Dixon*•† ..... Pulaski	W. H. Murphy.
▲Doniphan*•†..... Ripley	J. C. Sheppard.
Downing*•†..... Schuyler	W. T. Cowell.
Drexel*•† ..... Cass	John. F. Lawder.
Eagleville*..... Harrison	See Blythdale.
E. Prairie*•†..Mississippi	See Charleston.
Edgerton*•† ..... Platte	Bruce & Cumberford.
▲Edina*•†..... Knox	W. C. HOLLISTER.
Eldon*•†..... Miller	W. M. Lumpkin.
El DoradoSprings*•Cedar	R. N. Banister.
Elmo*•†..... Nodaway	See Maryville.
Elsberry*•† ..... Lincoln	W. A. Dudley.
▲Eminence*..... Shannon	L. B. Shuck.
Ethel*•†..... Macon	J. T. White.
Everton*•†..... Dade	Howard Ragsdale.
Excelsior Springs*•† Clay	FRANK A. BENSON.
Fairfax*•†..... Atchison	See Tarkio.
Fairplay*•†..... Polk	See Bolivar.
Farber*•† ..... Audrain	See Laddonia.
▲Farmington*.St. Francois	M. R. SMITH.
Faucette*† .....Buchanan	See St. Joseph.
▲Fayette*•† ..... Howard	A. W. WALKER.
Festus*•† ..... Jefferson	R. A. Swink.
Fillmore* ..... Andrew	See Savannah.
Flatriver*•†..St Francois	See Bonne Terre.

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Town and County.	Name.
Florida*.....Monroe	Bartlett Rosell.
Forest City*•†.....Holt	B. F. McDaniel.
▲Forsyth*.....Taney	Wm. H. Johnson.
Foster*.....Bates	See Butler.
Frankford*•†.....Pike	Jesse B. Jones.
▲Fredericktown*•†Madis'n	E. D. Anthony.
Freeman*•†.....Cass	See Harrisonville.
▲Fulton*•†.....Callaway	T. A. BOULWARE.
▲Gainesville*.....Ozark	See Ava.
▲Galena*.....Stone	John T. Moore.
▲Gallatin*•†.....Daviess	HAMILTON & DUDLEY.
Galt*•.....Grundy	M. Bingham.
Garden City*•†.....Cass	W. R. Hall.
Gayoso*.....Pemiscot	See Caruthersville.
Gentry.....Gentry	See Darlington.
Gibbs*•†.....Adair	See La Plata.
Gilliam*•†.....Saline	See Slater.
Gilman City•.....Harrison	Charles D. Knight.
Glasgow*•†.....Howard	H. C. COCKERILL.
Glenwood*•†.....Schuyler	H. D. B. Cutler.
Golden City*•†.....Barton	H. A. Raymond.
Gorin*•†.....Scotland	See Memphis.
Gower*•†.....Clinton	See Plattsburg.
Graham*.....Nodaway	See Maitland.
Granby*•†.....Newton	See Neosho.
Granger*•†.....Scotland	See Memphis.
▲Grant City*•†.....Worth	J. E. SCHOOLER.
Green Castle*.....Sullivan	See Milan.
Green City*•†.....Sullivan	See Greencastle.
▲Greenfield*•†.....Dade	L. W. Shafer.
Green Ridge*•†.....Pettis	See Sedalia.
▲Greenville*.....Wayne	See Piedmont.
Guilford*•†.....Nodaway	See Barnard.
Hale*•†.....Carroll	W. T. Dixon.
Hallsville*•†.....Boone	See Columbia.
Hamilton*•†.....Caldwell	S. M. YOUNG.
Hannibal*•†.....Marion	F. W. NEEPER.
Hardin*•†.....Ray	J. T. Albritain.
Harris*•†.....Sullivan	C. B. Harris.
▲Harrisonville*•†.....Cass	A. A. WHITSITT.
▲Hartville*.....Wright	J. W. Jackson.
Harwood*•†.....Vernon	See Nevada.
Hayti*.....Pemiscot	J. E. Duncan.
▲Hermann*•†...Gasconade	AUGUST MEYER.
▲Hermitage*.....Hickory	Wm. L. Pitts.
Higbee*•†.....Randolph	J. F. Jarman.
Higginsville*•†.Lafayette	WHITSETT & KEITH.
▲Hillsboro*•†.....Jefferson	J. J. Williams.
Holden*•†.....Johnson	J. P. Orr.
Holt*•†.....Clay	D. L. Wilhoit.
Hopkins*•†.....Nodaway	S. E. Browne.
▲Houston*.....Texas	LAMAR & LAMAR.
Houstonia*•†.....Pettis	See Sedalia.
Humansville*•†.....Polk	O. J. McLane.
Hume*•†.....Bates	See Rich Hill.
Humphreys*•†...Sullivan	J. D. Johnson.
Hunnewell*•†.....Shelby	See Shelbina.
▲Huntsville*•†..Randolph	JOHN N. HAMILTON.
Hurdland*•†.....Knox	See Edina.
Iberia*.....Miller	See Dixon.
▲Independence*•† Jackson	ALBERT M. OTT.
▲Ironton*•†.....Iron	William R. Edgar.
▲Jackson*•†.Cape Girard'u	W. H. Miller.
Jameson*•†.....Daviess	See Gallatin.
Jamesport*•†.....Daviess	SAM W. BUZARD.
Jamestown*•†...Moniteau	See California.
Jasper*•†.....Jasper	See Lamar.
¶▲Jefferson City*•† ...Cole	F. M. BROWN.
Jerico*.....Cedar	See Stockton.
Jonesburg*•†Montg'mery	Johnson & Drunert.
Joplin*•†.....Jasper	JAMES P. MEAD.
▲Kahoka*•†.....Clark	Charles Hiller.
Kansas City*•†...Jackson	ASHLEY, GILBERT & DUNN, Massachusetts Bldg. Refer to First National Bank and National Bank of Commerce, Kansas City; East River National Bank, N. Y.
" ..... "	GAGE, LADD & SMALL, Rooms 605, 606, 607 and 608 New York Life Bldg. Attorneys for U. S. Trust Co. and International Loan & Trust Co.
" ..... "	HARWOOD & MEREDITH, New York Life Bldg. Refer to Pennsylvania Fire Insurance Co., Philadelphia, and to any bank in Kansas City.
" ..... "	KARNES, NEW, HALL & KRAUTHOFF, Water Works Bldg. Special attention to commercial and corporation law and proceedings in bankruptcy. Refer to any bank in Kansas C.
" ..... "	LATHROP, MORROW, FOX & MOORE, 117 West Sixth Street. Refer to any bank or wholesale house in Kansas City.
Kansas City *•†...Jackson (*Continued.*)	MESERVEY, PIERCE & GERMAN, American Bank Building. Attorneys for American Surety Co., New York. Refer to National Bank of Commerce.
" ..... "	GRANT I. ROSENZWEIG and Assistants, N.Y. Life Building. Refers to Union National Bank
" ..... "	FRANK TITUS, N.Y. Life Bldg. Collections and commercial law. Twenty years' local practice. Refers to Union National and Citizens National Bank.
" ..... "	WARNER, DEAN, McLEOD & HOLDEN, Keith & Perry Bldg. Attorneys and counselors at law.
" ..... "	WILLIAMS & DAVISON, N. Y. Life Bldg. Refer to First National Bank, American National Bank and Union National Bank Eastern references upon application.
" ..... "	WOLLMAN, SOLOMON & COOPER, Water Works Bldg. References: National Bank of Commerce and Inter-State National Bank.
Kearney*•†.....Clay	See Liberty.
▲Kennett*•†.....Dunklin	C. P. Hawkin.
▲Keytesville*•†...Chariton	C. P. SMITH.
Kidder*•†.....Caldwell	See Kingston.
King City*•†.....Gentry	J. W. Sullinger.
▲Kingston*•.....Caldwell	C. S. McLaughlin.
Kingsville*•†.....Johnson	See Warrensburgh.
▲Kirksville*•†.....Adair	RIEGER & RIEGER.
Kirkwood*•†....St. Louis	O. G. MUDD.
Knobnoster*•†....Johnson	S. G. Kelley.
Knox City*•†.....Knox	See Edina.
La Belle*•†.....Lewis	E. A. Dowell.
Laclede*•†.....Linn	O. F. Libby.
Laddonia*•†.....Audrain	E. C. Kennan.
La Grange*•†.....Lewis	George R. Davis.
▲Lamar*•†.....Barton	COLE & BURNETT.
Lamonte*•†.....Pettis	See Sedalia.
▲Lancaster*•†.....Schuyler	N. M. Shelton.
La Plata*•†.....Macon	Joseph Park.
Laredo*•†.....Grundy	See Trenton.
Lathrop*•†.....Clinton	See Plattsburg.
Latour*•†.....Johnson	See East Lynne.
Lawson*•†.....Ray	See Richmond.
▲Lebanon*•†.....Laclede	J. P. NIXON.
Lee's Summit*•†.Jackson	T. J. Hackler.
Leeton*†.....Johnson	See Warrensburg.
Lemonville*†.....Putnam	See Unionville.
Lewistown*•†.....Lewis	R. J. McNally.
▲Lexington*•†...Lafayette	ALEXANDER GRAVES.
Liberal*•†.....Barton	Grant Comfort.
▲Liberty*•†.....Clay	MARTIN E. LAWSON.
Licking*.....Texas	W. H. Craven.
Lincoln*•†.....Benton	See Warsaw.
▲Linn*†.....Osage	Ryors & Vorhall.
▲Linn Creek*.....Camden	S. C. Roach.
▲Linneus*•†.....Linn	George B. Milburne, Jr.
Lock Spring*•†...Daviess	See Gallatin.
Lockwood*•†.....Dade	A. J. Young.
Louisiana*•†.....Pike	JAMES W. REYNOLDS
Lowry City*•†....St. Clair	See Osceola.
Lucerne*•†.....Putnam	T. B. Davis.
Ludlow*•†.....Livingston	See Chillicothe.
Luray*•†.....Clark	See Kahoka.
Lutesville*•†....Bollinger	See Marblehill.
▲Macon*•†.....Macon	JOHN A. WHITE.
Madison*•†.....Monroe	George W. Ferrell.
Maitland*•†.....Holt	R. B. Bridgeman.
Malden*•†.....Dunklin	John T. McKay.
Malta Bend*•†.....Saline	See Marshall.
Mansfield*•†.....Wright	L. D. Marr.
▲Marblehill*†....Bollinger	W. K. Chandler.
Marceline*•†.....Linn	Harry K. & H. J. West.
Marionville*•†. Lawrence	C. C. Matlock.
▲Marshall*•†.....Saline	M. P. LYONS.
▲Marshfield*•†....Webster	HARRY FYAN.
Martinsburg*•†..Audrain	See Mexico.
▲Maryville*•†....Nodaway	C. A. ANTHONY.
▲Maysville*•†.....DeKalb	Frank Costello.
Mayview*•†....Lafayette	See Higginsville.
McFall*•†.....Gentry	C. S. Lockwood.
Meadville*•†.....Linn	E. D. Harvey.
▲Memphis*•†.....Scotland	N. M. PETTINGILL.
Mendon*•†.....Chariton	See Keytesville.
Mendota*•†.....Putnam	See Unionville.
Mercer*•†.....Mercer	See Lineville, Iowa.
Merwin*†.....Bates	See Butler.
▲Mexico*•†.....Audrain	GEORGE ROBERTSON.
Miami*.....Saline	John A. Dunlap.
Middletown*Montgomery	S. W. & C. I. Ray.
▲Milan*•†.....Sullivan	JOHN M. CAMPBELL.
Missouri City*•†.....Clay	L. G. Hopkins.
Moberly*•†.....Randolph	WILLARD P. CAVE.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station ¶State Capital.

Town and County.	Name.
Mokane*† ..... Callaway	See Tebbetts.
Monett*† ..... Barry	JOHN T. BURGESS.
Monroe City*†.. Monroe	R. B. Bristow.
Montgomery City*†Mont	J. D. BARNETT.
▲Monticello*..... Lewis	J. E. Thompson.
Montrose*†..... Henry	N. B. Conrad.
Morley*†..... Scott	R. A. Kingsbury.
Morrisville*..... Polk	See Bolivar.
Mound City*†..... Holt	D. W. Porter.
Mountain Grove*† Writ't	C. F. Evans.
Mt. Moriah*..... Harrison	See Bethany.
▲Mt. Vernon*† .Lawrence	Henry Brumback.
Nelson*†..... Saline	Wm. D. Bush.
▲Neosho*†..... Newton	GEORGE HUBBERT.
▲Nevada*†..... Vernon	R. B. COOK.
Newark*..... Knox	See Edina.
New Cambria*†.. Macon	BERT D. NARTONI.
New Florence*†. Mont'y	T. J. Powell.
New Franklin*† Howard	M. T. Hardister.
New Hampton*† Harrison	See Bethany.
New Haven*†.. Franklin	See Washington.
▲New London*†..... Ralls	JOHN MEGOWN.
▲New Madrid*† New Mad.	ROBERT RUTLEDGE.
Newtown*†..... Sullivan	See Trenton.
Niangua*†..... Webster	See Marshfield.
Norborne*†..... Carroll	Sidney Miller.
Novelty*..... Knox	W. N. Doyle.
Oak Grove*†....Jackson	See Blue Springs.
Odessa*†.....Lafayette	N. M. Houx.
Olean*†..... Miller	See Tuscumbia.
▲Oregon*..... Holt	T. C. DUNGAN.
Oronogo*† ..... Jasper	See Webb City.
Orrick*†..... Ray	See Richmond.
Osborn*†..... DeKalb	P. M. Hatch.
▲Osceola*†..... St. Clair	Mann & Daniel.
Osgood*†..... Sullivan	See Milan.
Otterville*†..... Cooper	Thomas J. Starke.
▲Ozark*†..... Christian	W. A. LONG.
Pacific*†..... Franklin	See Washington.
▲Palmyra*†..... Marion	W. M. BOULWARE.
▲Paris*†..... Monroe	J. R. REYNOLDS.
Parkville*†..... Platte	James Brown.
Parnell*†..... Nodaway	See Sheridan.
Pattonsburg*†...Daviess	T. A. Gaines.
Pax*.....Lawrence	See Mt. Vernon.
Perry*†..... Ralls	See Hannibal.
▲Perryville*†..... Perry	EDWARD ROBB.
Piedmont*†..... Wayne	DURHAM & DAVIS.
Pierce City*†..Lawrence	F. C. Johnston.
Pilotgrove*†..... Cooper	See Boonville.
▲Pineville*.....McDonald	J. A. Sturges.
▲Platte City*†..... Platte	N. B. Anderson.
▲Plattsburg*†..... Clinton	E. C. HALL.
Pleasant Hill*†.. Cass	GEORGE W. BRUCE.
Polo*†..... Caldwell	F. B. Klepper.
▲Poplarbluff*†..... Butler	S. M. CHAPMAN.
Portland*†..... Callaway	See Fulton.
▲Potosi*†.... Washington	E. M. Dearing.
Powersville*†... Putnam	E. C. Wickless.
▲Princeton*†..... Mercer	IRA B. HYDE & SON.
Purdin*†..... Linn	See Laclede.
Puxico*†..... Stoddard	See Bloomfield.
Queen City*†...Schuyler	W. M. Saxbury.
Quitman*†..... Nodaway	A. Collins.
Ravanna*..... Mercer	See Princeton.
Ravenwood*†..Nodaway	See Sheridan.
Raymore*†..... Cass	See Harrisonville.
Rea*†..... Andrew	See Savannah.
Republic*†..... Greene	Mooneyham & Mooneyham.
Rhineland*†Montgomery	See Hermon.
Rich Hill*†..... Bates	TEMPLETON & HALES.
Richland*†..... Pulaski	S. J. Manes.
▲Richmond*†..... Ray	C. T. GARNER.
Ridgeway*†.... Harrison	See Bethany.
Rocheport*†† ..... Boone	See Boonville.
▲Rockport*†.... Atchison	Hunt & Bailey.
Rockville*†..... Bates	W. E. Heyle.
Rogersville*†... Webster	See Marshfield.
▲Rolla*†..... Phelps	T. M. JONES.
Rosendale*†..... Andrew	See Savannah.
Rothville*†..... Chariton	See Keytesville.
Russellville*†..... Cole	See Jefferson City.
Rutledge*†..... Scotland	See Memphis.
▲Salem*†..... Dent	L. Judson.
Salisbury*†.... Chariton	W. S. STOCKWELL.
Sarcoxie*†..... Jasper	D. M. Roper.
▲Savannah*†..... Andrew	WILLIS G. HINE.
Schell City*†.....Vernon	See Nevada.
▲Sedalia*†..... Pettis	C. C. KELLY.
Seneca*†..... Newton	R. J. Balch.
Seymour*†..... Webster	A. H. Davis.
Shelbina*†..... Shelby	W. O. L. JEWETT & SON.
▲Shelbyville*..... Shelby	P. B. Dunn.
Sheldon*†..... Vernon	J. P. Jones & Son.
Sheridan*†..... Worth	See Grant City.
Sikeston*†..... Scott	J. W. Moore.
Silex*†..... Lincoln	See Troy.
Skidmore*†.....Nodaway	W. M. Howden.
Slater*†..... Saline	C. P. STARTS.
Smithton*†..... Pettis	See Sedalia.
Smithville*†..... Clay	Z. S. Collins.

Town and County.	Name.
So. St. Joseph†.Buchanan	See St. Joseph.
So.-West City*.McDonald	See Pineville.
Sparta*†.....Christian	See Ozark.
Spickard*†..... Grundy	J. A. Denslow.
▲Springfield*†.... Greene	WHITE & McCAMMON.
Stanberry*†..... Gentry	C. A. RATCLIFFE.
▲Steelville*†.... Crawford	A. H. Harrison.
▲Ste. Genevieve*†S.Genev.	E. A. ROZIER.
Stewardsville*†.De Kalb	J. H. Williams.
▲St. Charles*†.. St. Charles	R. C. HAENSSLER.
St. James*†..... Phelps	See Rolla.
▲St. Joseph*†.. Buchanan	JOHNSON, RUSK & STRINGFELLOW. Refer to First National Bank.
" ..... "	LANDIS & BARR, 1st Nat. Bank Bldg. Commercial and corporation law. Special attention to collections and adjustments. Refer to any bank in the city.
" ..... "	JULIEN B. SHACKELFORD. Refers to the First Nat. Bank.
St. Louis*†.....St. Louis	ABBOTT & EDWARDS, 315 Chestnut St. Attorneys for R. G. Dun & Co. Refer to American Exch. Bank.
" ..... "	ALTHEIMER & YOUNG, Lincoln Trust Bldg. Refer to Lincoln Trust Co., or any bank or Trust Co. in St. Louis.
" ..... "	FREDERICK H. BACON, 509 Olive St. Refers to State Bank.
" ..... "	GEORGE M. BLOCK, 415 Locust St. Counsel for Jefferson Bank. Refers to Merchants-Laclede National Bank.
" ..... "	COLLINS & JAMISON, 70 Rialto Bldg. Refer to Merchants-Laclede National and Mechanics Banks.
" ..... "	GRANT, CARROLL & KENNEDY, 910 Carleton Bldg. Refer to Continental National Bank.
" ..... "	KOEHLER & REISS, Wainwright Bldg. References: South Side Bank, Lafayette Bank, and International Bank.
" ..... "	SCHULENBURG & MEYER, Lincoln Trust Bldg. Counsel for South Side Bank. Refer to Franklin Bank.
" ..... "	STEWART, CUNNINGHAM & ELIOT, Rialto Bldg. Counsel for Mechanics Bank. Refer also to National Bank of Commerce and Boatmen's Bank.
" ..... "	TAYLOR, ERD & TAYLOR. Counsel for Continental National Bank.
▲Stockton*..... Cedar	JAMES MASTERS.
Stotts City*....Lawrence	D. B. Jones.
Stoutsville*†.....Monroe	See Paris.
Sturgeon*†..... Boone	Thomas C. Carter.
Sullivan*†..... Franklin	Charles E. Farrar.
Sumner*†..... Chariton	See Keytesville.
Sweet Springs*†...Saline	ROBERT FULKERSON.
Tarkio*†..... Atchison	L. G. POPE.
Thayer*†..... Oregon	S. M. Meeks.
Tina*†..... Carroll	George D. Williams.
Tipton*†..... Moniteau	W. F. Quigley.
▲Trenton*†..... Grundy	HUGH C. SMITH.
Triplett*†..... Chariton	See Keytesville.
▲Troy*†..... Lincoln	R. S. Sutton.
Turney*†..... Clinton	See Plattsburg.
▲Tuscumbia*†..... Miller	L. N. Musser.
▲Union*†..... Franklin	Charles F. Gallenkamp.
Union Star*†....De Kalb	Henry Boone.
▲Unionville*†.... Putnam	D. F. CALFEE.
Urich*†..... Henry	J. A. Overbey.
▲Vanburen*†..... Carter	Daniel Huett.
Vandalia*†..... Audrain	W. W. Botts.
Verona*†..... Lawrence	See Monett.
▲Versailles*†..... Morgan	WM. FORMAN.
▲Vienna*..... Maries	John W. Terrill.
Walker*†..... Vernon	See Nevada.
Walnut Grove*†.Greene	W. H. Davis.
▲Warrensburg*†.Johnson	EWING COCKRELL.
▲Warrenton*†.... Warren	Peers & Morsey.
▲Warsaw*†..... Benton	H. P. Lay.
Washington*†..Franklin	Jesse H. Schaper.
Watson*†..... Atchison	See Rock Port.
Waverly*†.....Lafayette	E. M. Edwards.
Wayland*†..... Clark	See Kahoka.
▲Waynesville*.....Pulaski	W. H. Locker.
Weatherby*†.... DeKalb	See Maysville.
Weaubleau*†.....Hickory	Theodore Ruett.
Webb City*†.....Jasper	REDDING & OWEN.
Wellington*†..Lafayette	See Lexington.
Wellsville*.Montgomery	Barker & Shackelford.
Wentzville*†. St. Charles	Charles J. Walker.
Westboro*†....Atchison	J. W. Peck.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Weston* .....Platte	Charles H. Hillix.
▲West Plains*•†.....Howell	OLDEN & ORR.
Wheatland*.....Hickory	Wm. D. Harryman.
Wheeling*•† ...Livingston	See Chillicothe.
Willow Springs*•† Howell	A. MULLINIX.
Windsor*•† .....Henry	James P. Allen.
Winfield*•† .....Lincoln	W. H. Jackson.
Winigan* .....Sullivan	See Greencastle.
Winston*•† .....Daviess	See Gallatin.
Wyaconda*•† .....Clark	See Kahoka.
Xenia.....Putnam	See Unionville.

MONTANA.

Town and County.	Name.
▲Anaconda*•†.Deer Lodge	GEORGE B. WINSTON.
Belt*•† .....Cascade	Camden Bretz.
▲Bigtimber*•†Sweet Grass	A. G. Hatch
▲Billings*•†...Yellowstone	W. M. JOHNSTON.
▲Boulder*•† .....Jefferson	George F. Cowan.
▲Bozeman*•† .....Gallatin	LUCE & LUCE.
Bridger.....Carbon	See Red Lodge.
▲Butte*•† .....Silver Bow	PEMBERTON & MAURY. Refer without permission to any bank or banker in Butte or Helena.
▲Choteau* .....Teton	J. G. Blair.
Columbia Falls*•† Flath'd	R. L. Oliver.
Deerlodge...*•†Deerlodge	Edward Scharnikow.
▲Dillon*•†....Beaver Head	JOHN G. WILLIS.
Forsyth*•† .....Custer	See Miles City.
▲Fort Benton*†...Choteau	B. L. Powers.
▲Glasgow*•† .....Valley	J. J. Kerr.
Glendale*...Beaver Head	See Dillon.
▲Glendive*•† .....Dawson	Thomas C. Holmes.
▲Greatfalls*•†.....Cascade	SAM'L STEPHENSON.
▲Hamilton*•† .....Ravalli	Charles M. Crutchfield.
¶▲Helena*•† .... Lewis and [Clarke	CLAYBERG & GUNN. References: W. A. Clark & Bro., bankers, Butte, Mont.; also (without permission) to any bank in Montana
" ..... "	CULLEN, DAY & CULLEN. Attorneys for Union Bank & Trust Co.
▲Kalispell*•† .....Flathead	Sanford & Grubb.
▲Lewistown*•† .....Fergus	W. M. Blackford.
▲Livingston*.....Park	A. P. STARK.
▲Miles City*•†.....Custer	J. H. JOHNSTON.
▲Missoula*•†.....Missoula	THOMAS G. MARSHALL.
Neihart*•†.....Cascade	Richard Bennett.
▲Phillipsburg*•†...Granite	W. E. MOORE.
Red Bluff .....Madison	See Virginia City.
▲Red Lodge*•† .....Carbon	George W. Pierson.
Sandcoulee*•† ....Cascade	See Great Falls.
Stevensville*•†....Ravalli	GEORGE T. BAGGS.
Stockette.....Cascade	See Great Falls
▲Townsend*•†.Broadwater	F. X. DOLENTY.
Twin Bridges*•..Madison	See Virginia City.
▲Virginia City*†..Madison	L. L. Callaway.
▲White SulphurSpgs*Mghr	M. WATERMAN.
Wibaux*•† .....Dawson	See Glendive.

NEBRASKA.

Town and County.	Name.
▲Adams*•†.....Gage	See Beatrice.
▲Ainsworth*•†.....Brown	P. D. McANDREW.
▲Albion*•† .....Boone	J. A. Price.
Alexandria*•†.....Thayer	See Hebron.
Allen*•† .....Dixon	See Randolph.
Alliance*•† ..... Boxbutte	Wm. Mitchell.
▲Alma*•† .....Harlan	THOMAS L. PORTER.
Ansley*•† .....Custer	Judson C. Porter.
Arapahoe*•† .....Furnas	J. H. Mooney.
Arcadia*•† .....Valley	John Wall.
Arlington*•†.Washington	W. S. Cook.
Ashland*•† ..... Saunders	W. B. CLARK.
Ashton*•† .....Sherman	See Loup City.
Atkinson*•†.....Holt	A. Searly.
▲Auburn*•† .....Nemaha	G. B. BEVERIDGE.
▲Aurora*•† .....Hamilton	FRANK COYKENDALL.
Avoca*•† .....Cass	C. E. Tefft.
Axtell*•†.....Kearney	See Minden.
Bancroft*•† .....Cuming	H. L. Keefe.
Barnston*•† ..... Gage	See Blue Springs.
▲Bartlett*.....Wheeler	Bishop & Anderson.
Bartley*•†.....Redwillow	See McCook.
▲Bassett*•†.....Rock	J. A. Douglas.
Battlecreek*•†...Madison	See Norfolk.
Bayard*.....Cheyenne	See Geering.
Bazile Mills*.....Knox	See Creighton.
▲Beatrice*•† .....Gage	HAZLETT & JACK.
▲Beaver City*•†....Furnas	Kelley & Keyes.
Beaver Crossing*•† S'w'rd	Horney & Evans.
Beemer*•†.....Cuming	See West Point.
Belden*•† ..... Cedar	See Randolph.
Bellwood*•† ..... Butler	See David City.
Belvidere*•† .....Thayer	See Hebron.
Benedict*•† .....York	See York.
▲Benkelman*•† .....Dundy	James & Eberhart.
Bennett*•†.....Lancaster	W. A. Hartley.
Bennington*•† ...Douglas	H. B. Waldron.
Berlin*•†.....Otoe	See Nebraska City.
Bertrand*•†.....Phelps	R. J. Ahara.
Bigspring*•†.....Deuel	See Ogallala.
▲Blair*•† .....Washington	WALTON & MUMMERT.
Bloomfield*•†.....Knox	W. De Funk.
▲Bloomington*•†.Franklin	A. H. Byrum.
Blue Hill*•†.....Webster	R. A. SIMPSON.
Bluesprings*•† .....Gage	C. S. Otis.
Boelus*•†.....Howard	S. A. Robinson.
Bradshaw*•† .....York	John A. Brumsey.
Brainard*•† .....Butler	A. K. Smith.
▲Brewster*•† .....Blaine	E. H. Riggs.
Brock*•† .....Nemaha	See Auburn.
▲Broken Bow*•†....Custer	J. R. DEAN.
Bromfield*•†.....Hamilton	William Glover.
Bruning*•† ..... Thayer	See Hebron.
Bruno*•† .....Butler	See David City.
Burchard*•†.....Pawnee	Henry Matters.
Burr*•† .....Otoe	See Douglas.
▲Burwell*•† .....Garfield	See Ord.
▲Butte* .....Boyd	WEBSTER A. GOBLE.
Callaway*•† .....Custer	R. E. Brega.
Cambridge*•† .....Furnas	S. O. Simonds.
Campbell*•†.....Franklin	Sheppard & Black.
Carleton*•†.....Thayer	V. O. Rewick.
Carroll*•† .....Wayne	See Wayne.
Cedarbluffs*•†.. Saunders	See Wahoo.
Cedar Rapids*.....Boone	E. L. Sargent.
▲Central City*•†...Merrick	P. S. HEATON.
Ceresco*•† .....Saunders	See Wahoo.
▲Chadron*•† .....Dawes	A. W. CRITES.
▲Chappell*•† .....Deuel	E. D Hamilton.
Chester*•†.....Thayer	See Hebron.
Clarks*•†.....Merrick	See Central City.
Clarkson*•†.....Colfax	See Leigh.
Clatonia*•† .....Gage	See Cortland.
▲Clay Center*•† .....Clay	AMBROSE C. EPPERSON.
Cody*•†.....Cherry	See Valentine.
Coleridge*•†.....Cedar	See Randolph.
Colon*•† .....Saunders	See Wahoo.
▲Columbus*•† .....Platte	McALLISTER & CORNELIUS.
Concord*•† ..... Dixon	See Ponca.
Cook*•†.....Johnson	See Tecumseh.
Cordova*•† ..... Seward	See Seward.
Cortland*•†.....Gage	F. A. Burling.
Cozad*•† .....Dawson	J. S. GOOD.
Crab Orchard*•† Johnson	E. B. Laflin.
Craig*•†.....Burt	See Tekamah.
Crawford*•† .....Dawes	W. H. Fanning.
Creighton*•†.....Knox	O. W. Rice.
Creston*•†.....Platte	J. T. Morris.
Crete*•† .....Saline	FAYETTE I. FOSS.
Culbertson*•† .Hitchcock	L. H. Blackledge.
Curtis*•†.....Frontier	W. H. Latham.
Dakota*•† .....Dakota	F. A. WOOD.
Danbury*•† .. Redwillow	See Indianola.
Dannebrog*•† ... Howard	Rasmus Hannibal.
Davenport*•† .....Thayer	M. S. Gray.
▲David City*•† .....Butler	HASTINGS & HALL.
Dawson*•† ...Richardson	See Falls City.
Daykin*•† ..... Jefferson	See Fairbury.
Decatur* ..... Burt	Thos. R. Ashley.
De Witt*•†..... Saline	See Wilber.
Diller*•†.....Jefferson	See Fairbury.
Dixon*•† .....Dixon	See Ponca.
Dodge*•†.....Dodge	G. W. Rosa.
Doniphan*•† ..... Hall	See Grand Island.
Dorchester*•†.....Saline	See Crete.
Douglas*•†.....Otoe	Charles H. Marshall.
Dubois*•†.....Pawnee	See Pawnee City.
Dunbar*•† .....Otoe	B. S. Littlefield.
Eagle*•† .....Cass	See Lincoln.
East Omaha.....Douglas	See Omaha.
Edgar*•† .....Clay	Christy & Baden.
Elba* ..... Howard	See St. Paul.
Elgin*•† ..... Antelope	See Oakdale.
Elk Creek*•† ....Johnson	See Tecumseh.
Elkhorn*•† .....Douglas	See Waterloo.
Elm Creek*•†.....Buffalo	See Kearney.
Elmwood*•† .....Cass	W. D. Dermie.
Elsie*•† ..... Perkins	M. L. Mead.
▲Elwood*•† ..... Gosper	A. M. White.
Emerson*•† .....Dixon	J. Leonard.
Eustis*•† .....Frontier	See Curtis.
Exeter*•† .....Fillmore	See Geneva.
▲Fairbury*•†....Jefferson	C. H. DENNEY.
Fairfield*•† .....Clay	J. L. Epperson & Son.
Fairmont*•†.....Fillmore	See Geneva.
Falls City*•†..Richardson	J. R. WILHITE.
Farnam*•† .....Dawson	See Elwood.
▲Filley*•†.....Gage	See Crab Orchard.
Firth*•† .....Lancaster	G. F. Collins.
Ft. Calhoun* Washington	See Blair.
Franklin*•† .....Franklin	H. Whitmore.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station ¶State Capital.

Town and County.	Name.
▲Fremont*•† .....Dodge	LOOMIS & ABBOTT. Established 1876. General law practice. Attorneys for Commercial National Bank and Home Savings Bank.
Friend*•† .....Saline	J. Palmer.
▲Fullerton*•† .....Nance	W. F. Critchfield.
▲Gandy*•† .....Logan	See North Platte.
▲Geneva*•† .....Fillmore	FRANK W. SLOAN.
Genoa*•† .....Nance	M. V. Moudy.
▲Gering*..... Scott's Bluff	M. J. Huffman.
Germantown*•† ..Seward	See Seward.
Gibbon*•†.....Buffalo	G. W. Cherrington.
Giltner* .....Hamilton	N. B. Payne.
Glenville*•†.....Clay	See Fairfield.
Gordon*•†.....Sheridan	S. H. Ladd.
Gothenburg*•† ...Dawson	J. M. Ellingsworth.
Grafton*•† .....Fillmore	See Geneva.
▲Grand Island*•†.....Hall	R. R. HORTH.
▲Grant*•†..... Perkins	B. F. Hastings.
▲Greeley*.....Greeley	G. W. Scott.
Greenwood*•† .....Cass	See Ashland.
Gresham*•† .....York	See York.
Gretna*•† .....Sarpy	See Papillion.
Guidecrock*•†.....Webster	See Red Cloud.
Haigler*•† .....Dundy	See Belkelman.
Hallam•†.....Lancaster	See Lincoln.
Hampton*•† ....Hamilton	See Aurora.
Hardy*•† .....Nuckolls	See Superior.
▲Harrisburg*.....Banner	W. R. Hampton.
▲Harrison*•†.....Sioux	G. Guthrie.
▲Hartington*•† .....Cedar	MILLER & READY.
Harvard*•†.....Clay	L. G. Hurd.
▲Hastings*•†.....Adams	TIBBETS BROS., MOREY & FERRIS. Offices at Lincoln and Hastings. Refer to any bank or wholesale house in Lincoln or Hastings.
Havelock*•† ...Lancaster	See Lincoln.
▲Hayes Center*.....Hayes	A. G. Ready.
Hay Springs*•†..Sheridan	J. E. Gilmore.
▲Hebron*•†.....Thayer	J. T. McCUISTION.
▲Hemingford*•† Boxbutte	W. M. Iodence.
Henderson*•† .....York	See York.
Herman*•†...Washington	See Blair.
Hickman*•† ....Lancaster	W. B. Morrison.
Hildreth*•†.....Franklin	See Holdrege.
▲Holdrege*•† .....Phelps	ROBERT ST. CLAIR.
Holstein*•† .....Adams	See Hastings.
Homer* .....Dakota	See Dakota City.
Hooper*•†.....Dodge	See Fremont.
Howe*•†.....Nemaha	See Auburn.
Howell*•†.....Colfax	See Leigh
Hubbell*•† .....Thurston	See Hebron.
Humboldt*•†. Richardson	E. A. TUCKER.
Humphrey*•†.....Platte	R. P. Drake.
▲Hyannis*•†.....Grant	W. L. Matthews.
▲Imperial*•† .....Chase	S. S. Bishop.
Indianola*•† .. Redwillow	J. S. PHILLIPS.
Ithaca*•†.....Saunders	See Wahoo.
Jackson*•†.....Dakota	Ed. T. Kearney.
Jansen*•† ....Jefferson	See Fairbury.
Johnson*•†.....Nemaha	I. H. Clagett.
Julian*•† .....Nemaha	Francis Brown.
Juniata*•† .....Adams	S. L. Brass.
Kearney*•†.....Buffalo	WARREN PRATT.
Kenesaw*•† ..... Adams	S. H. Smith.
Kennard*•†..Washington	See Blair.
▲Kimball*•† .....Kimball	J. J. Kinney.
Laurel*•† .....Cedar	F. P. Voter.
Lawrence*•† .....Nuckolls	See Nelson.
Lebanon*•† .. Redwillow	See Indianola.
Leigh*•† .....Colfax	W. H. Carleton.
▲Lexington*•†.....Dawson	E. A. COOK.
Liberty*•† .....Gage	See Beatrice.
¶▲Lincoln*•† .....Lancaster	TIBBETS BROS., MOREY & ANDERSON. Offices at Lincoln and Hastings. Refer to any bank or wholesale house in Lincoln or Hastings.
Lindsay*•†.....Platte	Edw. A. Brodboll.
Linwood*•† .....Butler	See David City.
Litchfield*•† .....Sherman	See Loup.
Lodgepole*•† ....Cheyenne	See Sidney.
Longpine*•† ..... Brown	J. S. Davisson.
Loomis*•† .....Phelps	Thomas L. Doherty.
Louisville*•†.....Cass	See Plattsmouth.
▲Loup*•† ..... Sherman	R. J. Nightingale.
Lynch* .....Boyd	Milo Warren.
Lyons*•† .....Burt	Fremont Everett.
▲Madison*•†.....Madison	WILLIS E. REED.
Madrid*•†.....Perkins	See Grant.
Malmo*•†.....Saunders	See Wahoo.
Marquette*•† ...Hamilton	See Aurora.
Mason City*•.....Custer	See Ansley.
Maywood*•†.....Frontier	See Stockville.
▲McCook*•†.... Redwillow	C. E. ELDRED
McCool Junction*•† York	See York.
Mead*•† ..... Saunders	See Wahoo.
MeadowGrove*•†Madison	See Norfolk.

Town and County.	Name.
Merna*•† ..... Custer	See Broken Bow.
Milford*•† .....Seward	T. A. Healey.
Millard*•† .....Douglas	J. O. Detweiler.
Miller*•†..... Buffalo	O. F. Hamilton.
Milligan*•† .....Fillmore	See Geneva.
▲Minden*•† ..... Kearney	L. W. HAGUE.
Monroe*.....Platte	See Columbus.
Morsebluff*•†...Saunders	See Wahoo.
▲Mullen*•†..... Hooker	See Thedford.
Murdock*•† .....Cass	H. R. Neitzel.
Murray*•†..... Cass	See Plattsmouth.
▲Nebraska City*•† ....Otoe	WILLIAM HAYWARD.
Nehawka*•†..... Cass	See Weeping Water.
▲Neligh*•†.....Antelope	Charles H. Kelsey.
▲Nelson*•† .....Nuckolls	COLE & BROWN.
Nemaha*•†..... Nemaha	See Auburn.
New Castle•†.....Dixon	See Ponca.
Newman Grove*•† Madi'n	C. A. Randall.
Newport*•† .....Rock	See Bassett.
▲Niobrara* ..... Knox	S. DRAPER.
Norden* ..... Keyapaha	M. P. Meholm.
Norfolk*•†..... Madison	DANIEL J. KOENIGSTEIN.
Northbend*•†..... Dodge	Ernest Kern.
▲North Platte*•†.. Lincoln	HILLIARD S. RIDGELY.
Oak*•† ..... Nuckolls	See Nelson.
Oakdale*•†..... Antelope	M. B. Putney.
Oakland*•†..... Burt	W. D. Smith.
Odell*•† ..... Gage	See Blue Springs.
▲Ogallala*•†..... Keith	Albert Muldoon.
Ohiowa*•† ..... Fillmore	C. A. Fowler.
▲Omaha*•†..... Douglas	T. W. BLACKBURN, McCague Block. Refers to Merchants National Bank.
" ..... "	CRANE & CRANE, N. Y. Life Bldg Refer to any National bank in Omaha.
" ..... "	McGILTON & HERRING, 421-423 First National Bank Building. Reference: Omaha National Bank.
" ..... "	B. N. ROBERTSON, Barker Block. Refers to any National bank in Omaha.
▲O'Neill*•†..... Holt	M. F. HARRINGTON.
Ong*•† ..... Clay	S. W. Christy.
Orchard*•† .....Antelope	See O'Neill.
▲Ord*•†..... Valley	H. E. OLESON.
Orleans*•†..... Harlan	Beresford & Simpson.
▲Osceola*•†..... Polk	M. A. Mills.
Osmond*•† .....Pierce	Wm. H. Chappell.
Overton*•†..... Dawson	See Lexington.
Oxford*•†..... Furnas	J. H. Sherwood.
Page*•†..... Holt	See O'Neill.
Palisade*•†.... Hitchcock	See Hayes Center.
Palmer*•†..... Merrick	See Central City.
Palmyra*•† ..... Otoe	Charles A. Sweet.
Panama*• .....Lancaster	John T. Marshall.
▲Papillion*•†.....Sarpy	James Hassett.
▲Pawnee City*•†.. Pawnee	G. E. BECKER.
▲Pender*•†.....Thurston	G. T. Graves.
Peru*•† ..... Nemaha	See Auburn.
Petersburg*•†.....Boone	O. F. Plum.
Phillips*•†..... Hamilton	See Aurora.
▲Pierce*•†..... Pierce	Douglas Cones.
Pilger*•†..... Stanton	See Stanton.
Plainview*•†.....Pierce	I. H. SEABURY.
Platte Center*•†....Platte	George N. Hopkins.
▲Plattsmouth*•†..... Cass	BYRON CLARK.
Pleasanton*•†..... Buffalo	See Kearney.
Plymouth*•†.....Jefferson	See Fairbury.
▲Ponca*•† ..... Dixon	J. J. McCarthy.
Prague*•† .....Saunders	See Wahoo.
Ragan*•†..... Harlan	See Alma.
Randolph*•†.....Cedar	G. W. Wilkie.
Ravenna*•†..... Buffalo	J. E. Mellett.
▲Red Cloud*•†.... Webster	E. W. OVERMAN.
Republican City*•†Harlan	N. J. Ludi.
Reynolds*•†.....Jefferson	See Fairbury.
Rising City*..... Butler	See David City.
Riverton*•† .... Franklin	See Red Cloud.
Rogers*•†..... Colfax	See Schuyler.
Rulo*•† ..... Richardson	George D. Kirk.
Rushville*•†..... Sheridan	C. L. DAVIS.
Salem*•†..... Richardson	J. A. Sheffer.
Sargent*..... Custer	E. P. Savage.
Saronville*•† ..... Clay	See Sutton.
▲Schuyler*•†..... Colfax	C. J. PHELPS.
Scribner*•†..... Dodge	Henry M. Kidder.
▲Seward*•†..... Seward	J. J. THOMAS.
Shelby*•†..... Polk	See Osceola.
Shelton*•†..... Buffalo	J. F. Walker.
Shickley*•† .... Fillmore	C. W. Price & Co.
Shubert*•†....Richardson	See Falls City.
▲Sidney*•†..... Cheyenne	LEROY MARTIN.
Silver Creek*•†...Merrick	See Central City.
Smithfield*•†.....Gosper	See Elwood.
Snyder*•† .....Dodge	See Fremont.
South Bend*•†..... Cass	See Greenwood.
South Omaha*•† .Douglas	See Omaha.
Spencer* .... Boyd	Sanford Parker.

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Town and County.	Name.
Springfield*•†.....Sarpy	See Papillion.
▲Springview*....Keyapaha	C. E. Lear.
Stamford*•†.....Harlan	See Orleans.
▲Stanton*•†.....Stanton	A. A. KEARNEY.
Staplehurst*•†.....Seward	See Seward.
St. Edward*•†.....Boone	J. E. Wilson.
▲St. Paul*•† .....Howard	B. D. HAYWARD.
Steinauer*•†.....Pawnee	See Pawnee City.
Stella*•†.....Richardson	See Falls City.
Sterling*•†.....Johnson	E. R. Hitchcock.
▲Stockville*.....Frontier	L. H. Cheney.
Strang*•†.....Fillmore	G. D. Mathewson.
Stratton*•†.....Hitchcock	C. W. Shurtleff.
Stromsburg*•† ..... Polk	E. E. Stanton.
Stuart*•†..... Holt	J. A. Rice.
Sumner*•†.....Dawson	See Lexington.
Superior*•†.....Nuckolls	C. E. Adams.
Surprise*•†.....Butler	See David City.
Sutherland*•† ....Lincoln	See North Platte
Sutton*•†.....Clay	E. E. Hairgrove.
Swanton*•†.....Saline	See Wilber.
Syracuse*•† ..... Otoe	F. E. Brown.
Tablerock*•†.....Pawnee	See Pawnee City.
Talmage*•†..... Otoe	D. W. Livingston.
▲Taylor*.....Loup	C. I. Bragg.
▲Tecumseh*•† ....Johnson	S. P. DAVIDSON.
▲Tekamah*•† .....Burt	A. N. Corbin, Jr.
Thayer*•†.....York	See York.
▲Thedford*•†.....Thomas	John H. Evans.
Tilden*•†.....Madison	F. L. Putney.
Tobias*•† ..... Saline	See Fairbury.
▲Trenton*•† ....Hitchcock	W. O. Robinson.
▲Tryon.....McPherson	See North Platte.
Ulysses*•†.....Butler	C. M. Skiles.
Unadilla*•† .....Otoe	See Syracuse.
Union*•†.....Cass	See Weeping Water.
University Pl*†.Lancaster	See Lincoln.
Upland*•†.....Franklin	See Holdrege.
Utica*•†.....Seward	H. M. Coleman.
▲Valentine*•†.....Cherry	F. M. Walcott.
Valley*•†.....Douglas	See Omaha.
Valparaiso*•†... Saunders	See Wahoo.
Verdigris*•† .....Knox	See Niobrara.
Verdon*•†.... Richardson	See Falls City.
Vesta*•†..... Johnson	See Tecumseh.
Waco*•†.....York	See York.
▲Wahoo*•†..... Saunders	M. NEWMAN.
Wakefield*•† .....Dixon	J. H. Brown.
Wallace*•†.....Lincoln	See Grant.
Wauneta*•†.....Chase	See Imperial.
Wausa*•†.....Knox	H. M. McLeod.
Waverly*•†.....Lancaster	See Lincoln.
▲Wayne*•†.....Wayne	FRANK M. NORTHROP.
Weeping Water*•†...Cass	A. L. Timblin.
Western*•†..... Saline	See Wilber.
Weston*•†..... Saunders	See Wahoo.
▲West Point*•†....Cuming	T. M. MOODIE.
▲Wilber*•†.....Saline	J. H. Grimm.
Wilcox*•†.....Kearney	E. C. Dailey.
Wilsonville*•†.....Furnas	See Beaver City.
Winside*•† .....Wayne	H. E. Simons.
Wisner*•†.....Cuming	Oliver Oleson.
Woodlake*•†.....Cherry	See Valentine.
Wood River*•†.....Hall	O. M. Quackenbush.
Wymore*•†.....Gage	A. D. McCandless.
▲York*•†.....York	CHARLES F. STROMAN.
Yutan*•†..... Saunders	See Wahoo.

NEVADA.

▲Austin*•†.....Lander	W. D. Jones.
▲Belmont* .....Nye	See Austin.
Candelaria*•†.. Esmeralda	See Hawthorne.
¶▲Carson City*•†..Ormsby	TORREYSON & SUMMERFIELD.
▲Dayton*•†..... Lyon	John Lothrop.
▲Elko*•†..... Elko	E. S. Farrington.
▲Ely*..... White Pine	Frank X. Murphy.
▲Eureka*•†..... Eureka	P. Breen.
Gardnerville*•... Douglas	See Genoa.
▲Genoa*•..... Douglas	D. W. Virgin.
▲Hawthorne*•†. Esmeralda	George S. Green.
▲Pioche*•†..... Lincoln	George S. Sawyer.
▲Reno*•†..... Washoe	S. SUMMERFIELD.
" ..... "	OSCAR J. SMITH.
▲Stillwater..... Churchill	T. H. Kent.
▲Virginia City*•†... Storey	W. E. F. DEAL.
Wadsworth*•†.... Washoe	See Reno.
▲Winnemucca*•† Humb'ldt	H. WARREN.

NEW HAMPSHIRE.

Alton*•†.....Belknap	See Laconia.
Andover*•†... Merrimack	Barron Shirley.
Ashland*•†..... Grafton	James L. Wilson.
Berlin*•†..... Coos	CHAMBERLIN & RICH.
Bristol*•†..... Grafton	Dearborn & Chase.
Canaan*•†..... Grafton	Geo. W. Murray.
Charlestown*•†.. Sullivan	See Claremont.
Claremont*•†..... Sullivan	COLBY & SON.
▲Colebrook*•†..... Coos	T. F. Johnson.
¶▲Concord*•†..Merrimack	MATTHEWS & SAWYER.
Conway*•†..... Carroll	J. B. Nash.
Derry*..... Rockingham	G. K. & B. T. Bartlett.
▲Dover*•†..... Strafford	ERNEST B FOLSOM.
East Jaffrey*•†..Cheshire	See Peterboro.
Epping*•†... Rockingham	W. H. Drury.
▲Exeter*•†..... Rockingham	EASTMAN & HOLLIS.
Farmington*•†..Strafford	Samuel S. Parker.
Fitzwilliam*•.... Cheshire	Amos J. Blake.
Francestown*†. Hillsboro	See Peterboro.
Franklin*•†.... Merrimack	JAMES E. BARNARD.
Franklin Falls*†Merrim'k	Edward G. Leach.
Freedom*..... Carroll	See Conway.
Goffstown*•†.... Hillsboro	Samuel Upton.
Gorham*•†..... Coos	A. R. Evans.
Great Falls†.....Strafford	See Somersworth.
Greenville*•† .. Hillsboro	Herbert J. Taft.
Hanover*•†..... Grafton	George H. Hitchcock.
▲Haverhill*•†..... Grafton	WM. F. WESTGATE.
Hillsboro..... Hillsboro	Samuel W. Holman.
Hillsboro Bridge*•† Hill'r	Samuel W. Holman.
Hinsdale*•†.....Cheshire	E. J. Temple.
▲Keene*•†..... Cheshire	JOHN E. ALLEN.
▲Laconia*•†..... Belknap	STONE & SHANNON.
Lakeport*•†..... Belknap	Hibbard & Hibbard.
▲Lancaster*•†.....Coos	Drew, Jordan & Buckley.
▲Lebanon*•† ..... Grafton	C. A. DOLE.
Lisbon*•†..... Grafton	George F. Morris.
Littleton*•†..... Grafton	Bingham, Mitchell & Batchellor.
▲Manchester*•†..Hillsboro	CYRUS H. LITTLE.
Meridith*•†..... Belknap	Bertram & Blaisdell.
Milford*•†..... Hillsboro	E. I. Kendall.
▲Nashua*•†..... Hillsboro	E. S. & H. A. CUTTER. Attorneys for R. G. Dun & Co.
" ..... "	EDWARD H. WASON. Refers to First National and Second National Banks.
New Ipswich*†. Hillsboro	W. A. Preston.
New Market*•† Rockin'm	A. L. Mellows.
▲Newport*•†..... Sullivan	A. S. WAIT.
North Conway*•†.Carroll	See Conway.
Orford*..... Grafton	Paul Long.
▲Ossipee*•†.....Carroll	Frank Weeks.
Penacook*•† .. Merrimack	Willis G. Buxton.
Peterboro*•†... Hillsboro	J. F. Brennan.
Pittsfield*•†...Merrimack	E. A. Lane.
▲Plymouth*•†..... Grafton	Burleigh & Adams.
▲Portsmouth*•†.Rock'ham	EDWARD H. ADAMS.
Raymond*•† Rockingham	John T. Bartlett.
Rochester*•† ... Strafford	LESLIE P SNOW.
Salmon Falls*•†. Strafford	See Dover.
Somersworth*•† Strafford	EDGERLY & MATHEWS.
Sunapee* ..... Sullivan	George Dodge.
Suncook*•†... Merrimack	Almon F. Burbank.
Tilton*•†..... Belknap	W. B. Fellows.
Troy*•† ..... Cheshire	See Keene.
Wakefield*•†..... Carroll	Arthur L. Foote.
Walpole*•†..... Cheshire	J. G. Bellows.
Whitefield*•†..... Coos	C. E. Wright.
Wilton*•†..... Hillsboro	Geo. E. Bales.
Winchester*•†.. Cheshire	H. W. Brigham.
Wolfboro*•†..... Carroll	SEWELL W. ABBOTT.
Woodsville*•†....Grafton	Scott Sloane.

NEW JERSEY.

Absecon*•†..... Atlantic	See Atlantic City.
Allentown*†.. Monmouth	Harvey R. Bergen.
Alloway*•†.....Salem	See Salem.
Arlington*•†..... Hudson	See Jersey City.
Asbury Park*•†Monmo'th	DAVID HARVEY, JR.
Atlantic City*•†.Atlantic	Harry Wootton.
Atlantic Highl'ds*•† Mon.	See Asbury Park.
Barnegat*•†..... Ocean	See Toms River.
Bayonne*•† ..... Hudson	VAN BUSKIRK & PARKER.
Belleville*•†..... Essex	Skinner & Ten Eyck.
Belmar*•†.....Monmouth	See Asbury Park.
▲Belvidere*•†.....Warren	GEORGE M. SHIPMAN.
Bergen Point*•†..Hudson	See Bayonne.
Beverly*•†.... Burlington	See Burlington.
Bloomfield*•†..... Essex	HARRY E. RICHARDS.
Bloomsbury*•† Hunterd'n	J. W. Crevelling.
Boonton*•† ..... Morris	J. S. Salmon.
Bordentown*•†Burlingt'n	JOHN P. HUTCHINSON.
Boundbrook*•†.Somerset	H. C. Suydam.
▲Bridgeton*•† Cumberland	JOSEPH H. POWELL.
Burlington*•†.Burlington	HOWARD FLANDERS.
Butler*•†..... Morris	See Paterson.
Caldwell*•†..... Essex	See Montclair.
▲Camden*•†..... Camden	HENRY I. BUDD, JR.
Cape May*•†.....Cape May	J. M. E. Hildreth.
▲Cape May C.H.*•†.Cape M	J. M. E. Hildreth.

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Town and County.	Name.
Carlstadt*•† ..... Bergen	See Hackensack.
Cedarville*•† Cumberland	B. T. Powell.
Chatham*•†.....Morris	A. PHILETUS KONKLE.
Clayton*†..... Gloucester	See Woodbury.
Clinton*•†.....Hunterdon	See Flemington.
Closter*•† ..... Bergen	C. B. Harvey.
Collingswood*•..Camden	See Camden.
Cramer Hill*†.... Camden	See Camden.
Cranbury† .....Middlesex	A. S. Appelget.
Cranford*•†..... Union	See Elizabeth.
Deckertown*•† ... Sussex	Henry C. Hunt.
Dover*•†.....Morris	J. H. NEIGHBOUR.
East Orange*†.....Essex	JEROME D. GEDNEY.
Eatontown*•† Monmouth	See Long Branch.
Egg Harbor City*•†Atlan.	A. Stephany.
▲Elizabeth*•†.....Union	P. H. GILHOOLY.
Elmer*•†..... Salem	Abram Cochran.
Englewood*•†.....Bergen	George R. Dutton.
Farmingdale*•† Monm'th	See Freehold.
▲Flemington*•†Hunterdon	FLUCK & PARKER.
Fort Lee*..... Bergen	See Hoboken.
Franklin*• ..... Essex	See Newark.
▲Freehold*•†....Monmouth	FRANK P. McDERMOTT.
Frenchtown*•†Hunterd'n	L. D. Hagaman.
Glassboro*•† . Gloucester	See Woodbury.
Gloucester City*•†Camd'n	See Camden.
Guttenburg*†.... Hudson	See Hoboken.
▲Hackensack*•† ... Bergen	Wm. M. Johnson.
Hackettstown*•†. Warren	J. C. Allen.
Haddonfield*•†...Camden	Chas. R. Stevenson.
Hammonton*•† ..Atlantic	A. J. King.
Harrison*† ..... Hudson	See Jersey City.
Hightstown*•†....Mercer	R. M. J. SMITH.
Hoboken*•†..... Hudson	LEWIS R. McCULLOCH.
Hopewell*•†.....Mercer	John S. Van Dike.
Irvington *†..... Essex	See Newark.
Jamesburg*•† . Middlesex	See New Brunswick.
▲Jersey City*•†....Hudson	FRANK P. McDERMOTT, 259 Washington St. Reference: Hon. Gilbert Collins, Justice Supreme Court, New Jersey.
" ..... "	QUEEN & TENNANT, 76 Montgomery St. References: Hudson County, and Second National Banks.
" ..... "	WALLIS, EDWARDS & BUMSTED, No. 1 Exchange Place. Counsel in bank and corporation matters.
Kearney† ..... Hudson	See Jersey City.
Keyport*•† ....Monmouth	B. B. Ogden.
Lakewood*•†.....Ocean	T. J. R. Brown.
Lambertville*•† Hunter'n	WALTER F. HAYHURST.
Long Branch*•† Monm'th	HENRY S. TERHUNE.
Madison*•†..... Morris	C. A. Rathbun.
Manasquan*•†.Monmouth	H. H Wainright.
Matawan*•† .. Monmouth	See Long Branch.
▲May's Landing*•†Atlantic	See Atlantic City.
Medford*•† ...Burlington	See Mount Holly.
Merchantville*•† Camden	See Camden.
Metuchen*•† .. Middlesex	See New Brunswick.
Millburn*•† .....Essex	See Orange.
Millville*•† .Cumberland	Martin W. Lane.
Montclair*•†..... Essex	EDWIN B. GOODELL.
Moorestown*•†Burlingt'n	S. K. Robbins.
▲Morristown*•† ....Morris	HENRY C. PITNEY, JR.
▲Mount Holly*•†Burlingt'n	FRANKLIN B. LEVIS.
▲Newark*•†.....Essex	DE WITT & PROVOST. Attorneys for the North Ward National Bank.
" ..... "	GALLAGHER & RICHARDS. Refer to Essex Co. National Bank.
" ..... "	GUILD, LUM & TAMBLIN. Attorneys for German National Bank.
▲New Brunsw'k*•† .Mid'sx	HOWARD A. REYNOLDS.
New Durham*•†...Hudson	See Jersey City.
▲Newton*•† ..... Sussex	Theodore Simonson.
Ocean City*•†..Cape May	A. A. Howell.
Ocean Grove*†Monmouth	See Asbury Park.
Orange*•† ..... Essex	BLAKE & HOWE.
Oxford*†.....Warren	See Belvidere.
Palmyra*•† ....Burlington	See Burlington.
Passaic*•† ..... Passaic	JOHN T VAN RIPER.
▲Paterson*•† ..... Passaic	FREDERICK F. SEARING.
Paulsboro*•†..Gloucester	See Woodbury.
Pemberton*•†..Burlington	See Mt. Holly.
Penn Grove*•†.... Salem	See Salem.
Pennington*•†.... Mercer	T. D. Durling.
Perth Amboy*•†Middlesex	JOSEPH E. STRICKER.
Phillipsburg*•† .. Warren	I. Blair Reiley.
Plainfield*•†.....Union	CHARLES A. REED.
Pleasantville*•†...Atlantic	See Atlantic City.
Point Pleasant*•†..Ocean	Thomas Curtis.
Princeton*•†.....Mercer	FERGUS A. DENNIS.
Rahway*•† .....Union	LESLIE LUPTON.
Raritan*•† .....Somerset	See Somerville.
Redbank*•†... Monmouth	EDMUND WILSON.
Ridgewood*•†.....Bergen	Cornelius Doremus.
Riverside*•†..Burlington	See Burlington.
Rockaway*•†..... Morris	John F. Stickle.
Rutherford*•† ....Bergen	ADDISON ELY.
▲Salem*•†.....Salem	W. T. HILLIARD.
Seabright*•†..Monmouth	See Atlantic Highlands.
Sea Isle City*•†.Cape May	Thos. W. Sudlum.
▲Somerville*•†...Somerset	JAMES J. BERGEN.
South Amboy*•†Middlesx	See Perth Amboy.
South Orange*•†... Essex	See Orange.
South River*•† Middlesex	See New Brunswick.
Summit*•†..... Union	LEROY A. GIBBY.
Swedesboro*•†Gloucester	Edgar Shivers.
▲Toms River*•†..... Ocean	J. W. Carmichael.
Town of Union†..Hudson	See Hoboken.
¶▲Trenton*•†.....Mercer	FRANCIS C. LOWTHORP. Attorney for Broad St. National Bank and R. G. Dun & Co.
" ..... "	ERWIN E. MARSHALL. Refers to Trenton Trust & Safe Deposit Co.
Tuckerton*•†..... Ocean	See Toms River.
Union*† .....Union	See Elizabeth.
Vincentown*•† Burlingtn	See Mount Holly.
Vineland*•†..Cumberland	HENRY S. ALVORD.
Washington*•†.... Warren	William A. Stryker.
Weehawken*†.... Hudson	See Hoboken.
Westfield*•†..... Union	See Elizabeth.
West Hoboken*•† Hudson	A. A. Rich.
West New York..Hudson	See Hoboken.
Woodbridge*•† Middlesex	See Rahway.
▲Woodbury*•†. Gloucester	DAVID O. WATKINS.
Woodstown*†..... Salem	Enoch S. Fogg.

NEW MEXICO.

▲Alamogordo*•.....Otero	William A. Hawkins.
▲Albuquerque*•†Bernalillo	JOHNSTON & FINICAL.
▲Aztec*..... San Juan	Robert C. Prewitt.
▲Carlsbad*•†... .....Eddy	FREEMAN & CAMERON.
▲Clayton*•† .....Union	O. T. Toombs.
Deming*•†.....Grant	S. M. Ashenfelter.
East Las Vegas*†. San Mig'l	A. A. Jones.
Eddy .....Eddy	See Carlsbad.
Galiup*•†.....Bernalillo	L. L. Henry.
▲Hillsboro*..... Sierra	A. B. Elliott.
▲LasCruces*•†. Donna Ana	S. B. Newcomb.
▲Las Vegas*•†.. San Miguel	W. G. HAYDEN.
▲Lincoln*.....Lincoln	E. W. HULBERT.
▲Los Lunas*•† ....Valencia	See Albuquerque.
Magdalena*•†.... Socorro	See Socorro.
▲Mora* ..... Mora	See Las Vegas.
▲PuertodeLuno*Guadalo'p	See Las Vegas.
Raton*•†.....Colfax	CHARLES SPRINGER.
▲Roswell*•† .....Chaves	Alexander J. Nisbet.
San Marcial*•†....Socorro	See Socorro.
¶▲Santa Fe*•† ... Santa Fe	GEORGE W. KNAEBEL.
▲Silver City*•†.....Grant	BARNES & APPEL.
▲Socorro*•† .....Socorro	W. H. WINTER.
Springer*•† .....Colfax	H. Seaberg.
▲Taos* ..... Taos	See Las Vegas.
▲Tierra Amarilla. RioAr'ba	See Santa Fe.
Whiteoaks*.. .....Lincoln	Watson & Lund.

NEW YORK.

Adams*•†..... Jefferson	A. F. & T. F. Saunders.
Addison*•†..... Steuben	DELMAR M. DARRIN.
Afton*•† ..... Chenango	George A. Haven.
Akron*•†..... Erie	Paxon & Paxon.
¶▲Albany*•†.....Albany	WILLIAM LANSING. Attorney for National Commercial Bank.
" ..... "	MONTIGNANI, MALLORY & ELMENDORF. Attorneys for Mechanics & Farmers Bank.
" ..... "	ROSENDALE & HESSBERG. Refer to any in Albany.
▲Albion*•† ..... Orleans	SIGNOR & WAGE.
Alfred*.....Allegany	See Hornellsville.
Allegany*•†..Cattaraugus	W. C. Overton.
Amenia*•† ..... Dutchess	George H. Swift.
Amityville*•†..... Suffolk	S. P. Hildreth.
Amsterdam*•†....Mont'g'y	NISBET & HANSON.
Andes*.....Delaware	B. Johnson.
Andover*•† .....Allegany	CLAYTON L. EARLEY.
Angelica*•† .....Allegany	D. D. Dickinson.
Antwerp*•† ..... Jefferson	John C. Trolan.
Arcade*•† ..... Wyoming	G. A. Barnes.
▲Argyle* ..... Washington	John B. Conway.
Attica*•†..... Wyoming	O. H. & W. E. Hopkins.
▲Auburn*•† ..... Cayuga	AMASA J. PARKER.
Aurora*•†..... Cayuga	John A. Hudson.
Avoca*•†..... Steuben	E. W. Bozard.
Avon*•† ..... Livingston	Wm. Carter.
Babylon*•† .....Suffolk	J. R. Reid.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital

Town and County.	Name.
Bainbridge*•† ..Chenango	George I. Skinner.
Baldwinsville*•†.Onond'a	Fred. A. Marvin.
▲Ballston Spa*•†..Saratoga	JESSE S. L'AMOREAUX.
▲Batavia*•† ..... Genesee	SAFFORD E. NORTH.
▲Bath*•†..... Steuben	REUBEN R. LYON.
Bay Shore*•†..... Suffolk	E. S. Monbray.
Belfast*•†..... Allegany	See Angelica.
▲Belmont*•†..... Allegany	Reynolds, Brown & Reynolds.
Bergen*•† ..... Genesee	See Batavia.
▲Binghamton*•† .. Broome	BABCOCK, SPERRY & VAN CLEVE. Refer to Strong State Bank and Susquehanna Valley Bank.
Bolivar*•† ..... Allegany	Curtis & Bliss.
Boonville*•†..... Oneida	B. A. Capron.
Brewster*•†..... Putnam	A. J. Miller.
Brocton*•†...Chautauqua	F. C. Lewis.
Brockport*•† .... Monroe	DANIEL HOLMES.
Brookfield* ..... Madison	N. A. Crumb.
▲Brooklyn*•† ..... Kings	See New York City.
▲Buffalo*•† .....Erie	FREDERICK O. BISSELL, 110 Pearl Street (Dun Bldg.) Collections, commercial and real estate law especially. Refers to R. G. Dun & Co., Buffalo; City National Bank, Fidelity Trust & Guaranty Co., Thornton & Chester Milling Co., and W. H. Granger & Co.
" ..... "	DAY & SANDERS, 1200-1202 Prudential Bldg. Refer to Columbia National Bank.
" ..... "	CLINTON B. GIBBS, 85 Erie County Savings Bank Building Refers to Third National Bank
" ..... "	HAMMOND & HAMMOND, 85 West Eagle Street. Refers to City National Bank.
" ..... "	CHAS. B. WHEELER, Erie Co. Savings Bank Bldg. General Practice in State and Federal Courts.
Caledonia*•† . Livingston	D. C. Hebbard.
Cambridge*•† Washingt'n	Westfall & Hill.
Cambden*•† ..... Oneida	P. H. FITZGERALD.
Campbell*•†.....Steuben	See Corning.
Canajoharie*•† ..Montg'y	H. L. Huston.
▲Canandaigua*•† ..Ontario	F. H. HAMLIN.
Canaseraga*•† ..Allegany	D. H. Holliday.
Canastota*•† .... Madison	A. O. Briggs.
Candor*•† ..... Tioga	J. T. GRIDLEY.
Canisteo*•† ..... Steuben	Eli Soule.
▲Canton*•† ..St. Lawrence	ALMERON Z. SQUIRES.
Cape Vincent*•†Jefferson	MORRIS E. LEE.
▲Carmel*•† .....Putnam	George E. Anderson.
Carthage*•†.....Jefferson	FRANK T. EVANS.
Castile*•†..... Wyoming	E. B. Windsor.
Castleton*•†...Rensselaer	B. W. Stryker.
▲Catskill*•† ..... Greene	OSBORN & BLOODGOOD.
Cattaraugus*•†Catta'agus	D. E. Powell.
Cazenovia*•† .....Madison	M. H. Kiley.
Champlain*•† .... Clinton	W. H. Dunn.
Chateaugay*•† ..Franklin	A. B. Cooney.
Chatham*•† .....Columbia	McCLELLAN & DARDESS.
Cherrycr'k*•†.Chaut'qua	E. M. Curtis.
Cherry Valley*•† .Otsego	S. W. Barnum.
Chester*•† .....Orange	J. E. Mellick.
Chittenango*•† ...Madison	Charles Kellogg.
Churchville*•†.....Monroe	See Brockport.
Cincinnatus*•....Cortland	John H. Murray.
Clayton*•† ..... Jefferson	W. H. REES.
Cleveland*•† .....Oswego	James Gallagher.
Clifton Springs*•†Ontario	E. A. Griffith.
Clinton*•† ..... Oneida	Martin & Ives.
Clyde*•† ..... Wayne	George W. Cowles.
Cobleskill*•†...Schoharie	C. H. Holmes.
Cohocton*•† .....Steuben	S. J. Depew.
Cohoes*•† .....Albany	HENRY A. STRONG.
Cold Spring*•† ...Putnam	W. H. Haldane.
Collegepoint*•† ...Queens	Wm. Sutter.
▲Cooperstown*•†...Otsego	Charles T. Brewer.
Corning*•†.....Steuben	PAGE, TULLY & FERRIS.
Cornwall on H.*•†.Orange	Daniel E. Pope.
▲Cortland*•† .....Cortland	DOUGHERTY & MILLER.
Coxsackie*•† .....Greene	See Catskill.
Crown Point*•† ....Essex	See Port Henry.
Cuba*•† .....Allegany	J. C. Leggett.
Dansville*•† ..Livingston	B. G. FOSS.
Dayton*•† ...Cattaraugus	N. M. Allen.
▲Delhi*•† .....Delaware	Wagner & Fisher.
Depew*•†.....Erie	See Lancaster.
Deposit*•†..... Broome	C. E. Scott.
Deruyter*•† ..... Madison	W. E. Burdick.
Dobb's Ferry *•†Westch'r	Townsend & McClelland.
Dolgeville*•†...Herkimer	Geo. P. Ward.
Dover Plains*•†.Dutchess	See Poughkeepsie.
Dundee*•† .....Yates	L. J. WILKIN.
Dunkirk*•† ..Chautauqua	STEARNS & WARNER.
Earlville *•†.....Chenango	S. B. Cloyes.
East Aurora *•†.....Erie	FRANK R. WHALEY.

Town and County.	Name.
E. Bloomfield*† ..Ontario	See Canandaigua.
East Hampton*•†.Suffolk	See Sag Harbor.
E. Randolph*Cattaraugus	Goodwill & Benson.
Edmeston*•† .....Otsego	U. G. Welch.
▲Elizabethtown*† ...Essex	A. K. Dudley.
Ellenville*•† .....Ulster	G. G. & J. B. Keeler.
Ellicottville*•† Cattar'gus	J. O. CLARK.
Ellington*... Chautauqua	See Jamestown.
▲Elmira*•†.....Chemung	HERENDEEN & MANDEVILLE. Attorneys for Merchants National Bank.
Erieville*•† .....Madison	See Morrisville.
Fairport*•†.....Monroe	See Rochester.
Farmer*•† .....Seneca	See Ovid.
Far Rockaway*•†.Queens	See Jamaica.
Fayetteville*•† Onondaga	Clarence Austin.
Fillmore*•† .....Allegany	R. L. Richardson.
Fishkill*•† .....Dutchess	See Poughkeepsie.
Fishkill onHds'n*•†Dutc's	J. F. Schlosser.
Flushing*•† .....Queens	M. D. GOULD.
▲Fonda*•†....Montgomery	J. S. Sitterley.
Forestville*•† Chautauq'a	A. W. Hull.
Fort Ann*•†. Washington	See Sandyhill.
Fort Edward*•†Wash'ton	A. D. Wait.
Fort Plain*•†Montgom'ry	D. C. Shults.
Frankfort*•†....Herkimer	H. H. Ingham.
Franklin*•† .....Delaware	L. F. Raymond.
Franklinville*•† Cattar'us	George E. Spring.
Fredonia*•† .Chautauqua	B. F. SKINNER.
Freeport*•† .....Nassau	George Wallace.
Friendship*•† ...Allegany	A. L. Elliott.
Fulton*•†.....Oswego	MEAD & STRANAHAN.
Fultonville*•†Montgom'y	R. B. Fish.
Gainesville*•†. Wyoming	See Warsaw.
▲Geneseo*•† .....Livingston	JOHN R. STRANG.
Geneva*•† .....Ontario	HAWLEY, NICHOLAS & HOSKINS.
Gilbertsville*† ....Otsego	See Cooperstown.
Glencove*•† .....Nassau	E. T. Payne.
Glens Falls*•† ....Warren	A. J. CHERRITREE.
Gloversville*•† ....Fulton	BAKER & BURTON.
▲Goshen*•† .....Orange	J. W. GOTT.
Gouverneur*•†.St.Law'ce	Conger & Orvis.
Gowanda*•† .Cattaraugus	F. J. Blackman.
Granville*•† .Washington	S. E. Everets.
Greene*•† .....Chenango	M. F. Porter.
Greenport*•†.....Suffolk	LE ROY E. RAYNOR.
Greenwich*•† Washingt'n	C. C. Vankirk.
Groton*•†.....Tompkins	H. S. Hopkins.
Hamburg*•†.....Erie	Fayette Kelly.
Hamilton*•† .....Madison	Joseph Mason.
Hammondsport*•†.Steu'n	W. S. Drew.
Hancock*•†.....Delaware	Frank Taylor.
Hannibal*•† .....Oswego	D. D. Metcalf.
Havana.....Schuyler	See Watkins.
Haverstraw*•† .Rockland	THOMAS H. LEE.
Hempstead*• .....Nassau	A. R. Griffin.
▲Herkimer*•† ...Herkimer	C. E. SNYDER.
Hermitage* ....Wyoming	See Warsaw.
Hobart*•†.....Delaware	Edward O'Connor.
Holland*•† .....Erie	See East Aurora.
Holland Patent*•† Oneida	W. J. Williams.
Holley*•†.....Orleans	H. O. Jones.
Homer*•† .....Cortland	E. L. Stone.
Honeoye Falls*•†.Monroe	C. A. Stuart.
Hoosick Falls*•† Rensse'r	GEO. E. GREENE.
Hornellsville*•†..Steuben	BEARD & ALLEN.
Horseheads*•†..Chemung	D. C. Curtis.
▲Hudson*•† .....Columbia	ISAAC N. COLLIER.
Hume*..... Allegany	E. E. & G. W. Harding.
Huntington*•† ...Suffolk	THOMAS YOUNG.
Ilion*•† .....Herkimer	Thomas & A. D. Richardson.
▲Ithaca*•†.....Tompkins	G. B. DAVIS.
▲Jamaica*•† .....Queens	WILLIAM W. GILLEN.
Jamestown*•† .Chautau'a	FOWLER & WEEKS.
▲Johnstown*•† .....Fulton	FRED LINUS CARROLL.
Jordan*† .....Onondaga	John McLaughlin.
Keeseville*•† .....Essex	Hewitt & Wolcott.
Kinderhook*•† Columbia	Gerrit S. Collier.
▲Kingston*•† .....Ulster	JOHN G. VAN ETTEN.
LakeGeo.Ass'bly*Warren	See Glens Falls.
▲Lake Pleasant*†Hamilton	See Northville.
Lancaster*•† .....Erie	H. B. Van Peyma.
Lansingburg*•†.Rensselr	H. N. GREENE.
Leroy*•† .....Genesee	W. H. Smith.
Liberty*•† .....Sullivan	D. S. Hill.
Lima*•† .....Livingston	H. H. Thompson.
Littlefalls*•† .. Herkimer	RAYMOND D. FULLER.
▲Little Valley*•†.Cattar'us	Ernest H. Woodruff.
Livonia*•†.....Livingston	Charles Ward.
Locke*•†.....Cayuga	See Moravia.
▲Lockport*•† ..... Niagara	W. H. & F. A. RANSOM.
Long Island City*•† Qu'ns	MANLEY & WADLEY.
▲Lowville*•†.....Lewis	Fred. C. Schraub.
▲Lyons*•†.....Wayne	DWIGHT S. CHAMBERLAIN.
Madrid*•....St. Lawrence	F. J. Merriman.
▲Malone*•† .....Franklin	GILBERT & WELLS.
Mamaroneck*•†Westc'ter	See New Rochelle.
Marathon*•†.....Cortland	John H. Miller.
Margaretville*•†.Delaware	A. P. Carpenter.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Massena*†...St. Lawrence	H. B. Chase.
Matteawan*†.. Dutchess	S. K. Phillips.
▲Mayville*•†.. Chautauqua	VAN DUSEN & MARTIN.
Mechanicsville*•†. Sarat'a	J. F. Terry.
Medina*•.....Orleans	Filkins & Coe.
Mexico*†..... Oswego	C. I. Miller.
Middleburg*•†. Schoharie	Dow Beekman.
Middleport*•†....Niagara	G. F. Thompson.
Middletown*•†....Orange	DILL & COX.
Milford*•.....Otsego	J. V. Guernsey.
Millbrook*•† ... Dutchess	See Poughkeepsie.
Millerton*•†.... Dutchess	Collins Sheldon.
Mineola*•† .....Nassau	GEORGE B. STODDART.
Mohawk*•†.... Herkimer	James B. Rafter.
▲Monticello*•†.... Sullivan	Timothy F. Bush.
Montour Falls*•†Schuyler	Frank Johnson.
Moravia*•†.....Cayuga	S. E. Day.
Morris*†.....Otsego	M. L. Bridges.
Morrisania*†.. New York	See New York City.
▲Morrisville*•†... Madison	H. B. Coman.
Mt. Kisco*•† Westchester	See New Rochelle.
Mt. Morris*•†. Livingston	John M. Hastings.
Mt. Vernon*•†..Westc'ter	FRANK A. BENNETT.
Naples*•†..... Ontario	Lincoln & Lincoln.
Newark*•† ..... Wayne	M. I. Greenwood.
New Berlin*•†. Chenango	O. F. Matterson.
New Brighton*†. Richm'd	DE GROOT, RAWSON & STAFFORD
Newburg*•†.....Orange	A. H. F. SEEGER.
▲New City*•..... Rockland	See Spring Valley.
New Paltz*•†.....Ulster	J. N. Vanderlyn.
Newport*•†.....Herkimer	C. L. Fellows.
New Rochelle*•†Westch'r	LINCOLN G. BACKUS.
¶ ▲New York City*•† N. Y'k	JOHN A. AMUNDSON, 146 Broadway. Corporation, surrogate, and general practice. Refers to National Park Bank.
" ..... "	BAGGOTT & RYALL, 309 Broadway. Counsel in bank and corporation matters. Refer to Importers & Traders Nat'l Bank
" ..... "	BRIESEN & KNAUTH, 229 Broadway. Attorneys for Knauth, Nachod & Kuhne, bankers.
" ..... "	ELISHA K. CAMP, 135 Broadway General practice. Counsel for American Graphophone Co. and Columbia Phonograph Co. Reference: Nat. Bk. of the Republic
" ..... "	CARTER, HUGHES & DWIGHT Attorneys and counselors at law, 96 Broadway and 6 Wall St. (Numbers 150-160). Walter S. Carter, Charles E. Hughes, Edward F. Dwight, Arthur C. Rounds, Marshall B. Clarke, Geo. W. Schurman, Carl A. Hansmann, Lindsay Russell, Thomas H. Rothwell. Cable address, "Carswal."
" ..... "	LOUIS F. DOYLE, 41 Park Row, Times Building. Attorney for National Park Bank of New York.
" ..... "	HASTINGS & GLEASON, 265 Broadway. General practice; commercial, insurance, corporation and banking. Counsel for the National Bank of the Republic
" ..... "	M. S. & I. S. ISAACS, 27 Pine St. General practice. Attorneys for Columbia Bank.
" ..... "	JAY & CANDLER, 48 Wall St. William Jay, counsel for Continental Trust Co. of N. Y. Flamen B. Candler, N. Y., counsel for Second National Bank of Norwich, Conn.
" ..... "	GEORGE C. LAY, 100 Broadway. Refers to National Shoe & Leather Bank.
" ..... "	CHARLES EDGAR MILLS, 115 Broadway. Commissioner for all States and Territories. Taking depositions for State courts a specialty. Acknowledgments, affidavits, etc.
" ..... "	MIRON W. NEAL, 115 Broadway. General practice. Reference: W. N. Coler & Co., 32 Nassau St.
" ..... "	PECKHAM, WARNER & STRONG, 111 Broadway. Refer to First National Bank, Chicago, Ill.
▲New York City*•† N. Y'k (*Continued.*)	REED, SIMPSON, THACHER & BARNUM, 10 Wall St. Attorneys for the Chase National Bank.
" ..... "	SETH B. ROBINSON, 203 Broadway. Refers to Chase National Bank. Attorney for Merchants Exchange National Bank.
Niagara Falls*•†. Niagara	DUDLEY, GRAY & HIGHLAND
Nineveh*•† ..... Broome	See Deposit.
North Collins*•†.....Erie	E. R. Sherman.
North Granville* Wash'n	Samuel Thomas.
Northport*•†..... Suffolk	C. B. Partridge.
N. Tonawanda*† .Niagara	WARNER & LINDSAY.
Northville*•†.....Fulton	Lee S. Anibal.
▲Norwich*•† .....Chenango	GEO. W. RAY.
Norwood*•†.St. Lawrence	Willis J. Fletcher.
Nunda*•†.....Livingston	E. C. Olney.
Nyack*•† .....Rockland	See Haverstraw.
Oakfield*•†.....Genesee	B. F. Hawes.
Ogdensburg*•†St. L'w'nce	MALBY & LUCEY.
Olean*•† .....Cattaraugus	FRED L. EATON.
Oneida*•† .....Madison	H. W. COLEY.
Oneonta*•† .....Otsego	George M. Bristol.
▲Oswego*•†.....Oswego	COON & BENTLEY.
▲Ovid*•† .....Seneca	Benjamin Franklin.
▲Owego*•† .....Tioga	CLARK & TRUMAN.
Oxford*•† ..... Chenango	W. H. Hyde.
Oyster Bay*•†.....Nassau	Herbert L. Fordham.
Painted Post*•†..Steuben	See Corning.
Palmyra*•† .....Wayne	H. R. DUFFEE.
Parish*•† .....Oswego	H. D. Nutting.
Patchogue*•† .....Suffolk	Walter H. Jaycox.
Pawling*•†.....Dutchess	W. Downing.
Peekskill *•† Westchester	LENT & HERRICK.
▲Penn Yan*•†.....Yates	JOHN T. KNOX.
Perry*•†..... Wyoming	Morris A. Lovejoy.
Phelps*•† .....Ontario	Samuel S. Partridge.
Philadelphia*•†. Jefferson	J. F. Larue.
Phœnix*•†.....Oswego	A. J. BROWN.
Pike*.....Wyoming	G. S. Van Gorder.
Pine Plains*•† ..Dutchess	Frank Eno.
▲Plattsburg*•† .....Clinton	RILEY & HEALEY.
Poland*•† .....Herkimer	Milton Howe.
Port Chester*•†W'stch't'r	JEROME A. PECK.
Port Henry*•†.....Essex	Rowe & Pyrke.
Port Jefferson*•†. Suffolk	Thomas J. Ritch, Jr.
Port Jervis*•† .... Orange	WILLIAM H. CRANE.
Potsdam*•†. St. Lawrence	A. X. Parker.
▲Poughkeepsie*•†Dutchess	CHARLES F. COSSUM.
Prattsburg*• .....Steuben	James Flaherty.
Pulaski*•†.....Oswego	S. C. HUNTINGTON.
Randolph*•†. Cattaraugus	Crowley & Terry.
Redcreek*•†.....Wayne	C. O. Peterson.
Red Hook*•†....Dutchess	J. W. Elseffer.
Rensselaer*...Rensselaer	See Troy.
Rhinebeck*† ....Dutchess	A. Lee Wager.
Richfield Springs*•†O'ego	J. D. Reed.
▲Richmond*† ....Richmond	See New York City.
Richmondville*•†..Sch'rie	E. A. Dow.
Ripley*•† ..... Chautauqua	See Jamestown.
▲Riverhead*•† .....Suffolk	ERNEST W. TOOKER.
▲Rochester*•† .....Monroe	ELBRIDGE L. ADAMS. Refers to Bank of Monroe; Trust and Safe Deposit Co.; Central Bank, and Monroe Co. Sav. Bank.
" ..... "	HENRY G. DANFORTH. Refers to The Mutual Life Ins. of N.Y.; Powers Bank and Union Bank, Rochester.
Rockville Center*•† Nas'u	John Lyon.
Rome*•†.....Oneida	A. DELOS KNEELAND.
Rondout*•† .....Ulster	JOHN G. VAN ETTEN.
Roslyn*•† .....Nassau	Eastman & Eastman.
Rushford*†.....Allegany	R. B. Lanning.
Sag Harbor*•† ....Suffolk	George C. Raynor.
Salamanca*•† Catt'raugus	ANSLEY & SPENCER.
Salem*•† .....Washington	Fred Fraser.
Sandycreek*• ....Oswego	U. Bartlett.
Sandyhill*•†.....Wash'ton	D. J. Sullivan.
Saranac Lake*•† Franklin	A. K. BOTSFORD.
Saratoga Spr'gs*•Sarat'ga	C. S. & C. C. LESTER.
Saugerties*•† .....Ulster	M. F. KENNEY.
Sayville*•†..... Suffolk	See Patchogue.
▲Schenectady*•† .Sc'n't'dy	EVERETT SMITH.
Schenevus*•†.....Otsego	Graham & Baldwin.
▲Schoharie*•†...Schoharie	C. W. Hinman.
Schuylerville*•†. Saratoga	W. E. Bennett.
Scio*•†.....Allegany	See Wellsville.
Seneca Falls*•†....Seneca	HAMMOND & HAMMOND.
Sherburne*•†...Chenango	Charles A. Fuller.
Sherman*•† ..Chautauqua	See Jamestown.
Shortsville*•† ....Ontario	W. C. Ellis.
Sidney*•† .....Delaware	WILLIAM THORP.
Silver Creek*•†.Ch'ta'qua	C. G. Babcock.
Sinclairville*•†. Ch'ta'qua	O. Edson.
Sing Sing*•†. Westchester	SAMUEL WATSON.
Skaneateles*•†. Onondaga	C. R. Milford.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
Sodus*•† ..... Wayne	B. C. Reede.
Southampton•† .. Suffolk	Henry H. Chatfield.
Southold*•† ..... Suffolk	Albert C. Case.
Spencer*•† ..... Tioga	C. O. Seaburg.
Springville*•† ..... Erie	E. A. Scott.
Stamford*•† .... Delaware	C. L. Andrus.
Stapleton•† .... Richmond	JOHN WIDDECOMBE.
St. Johnsville*•† Mtg'm'ry	Charles A. Stone.
Stockton* .... Chautauqua	See Dunkirk.
Suspension Br'ge*•† N'g'a	See Niagara Falls.
▲Syracuse*•† .... Onondaga	WILSON, COBB & RYAN. Refer to Merchants National Bk.
Tarrytown*•† Westchest'r	H. C. GRIFFIN.
Theresa*•† ..... Jefferson	C. A. Van Allen.
Ticonderoga*•† ..... Essex	H. D. Hoffnagle.
Tonawanda*•† ..... Erie	Harrington & Premus.
▲Troy*•† ..... Rensselaer	DAVENPORT & HOLLISTER. Attorneys for Mutual National Bank.
" ..... "	CHARLES I. WEBSTER. Commercial litigation and collections a specialty.
Trumansburg*•† . Tom'k's	J. A. Milne.
Truxton•† ..... Cortland	A. L. Kenney.
Unadilla*•† ..... Otsego	See Oneonta.
Union Springs*•† . Cayuga	Arthur M. Seekel.
▲Utica*•† ..... Oneida	CHARLES G. IRISH. Attorney for First National Bank.
" ..... "	MILLER, FINCKE & BRANDEGEE. Attorneys for the Oneida National, Second National, and the Savings Bank of Utica.
" ..... "	RISLEY & LOVE. Attorneys for Fidelity & Deposit Co. of Maryland. Reference: Any bank in Utica.
Vernon*•† ..... Oneida	S. S. Judson.
Victor*•† ..... Ontario	Ellis A. Griffith.
Walden*•† ..... Orange	A. S. Embler.
Walton*•† ..... Delaware	Fancher & White.
Wappinger's F'lls*•† Duc's	George Wood.
Warrensburg*•† .. Warren	L. E. REOUX.
▲Warsaw*•† ..... Wyoming	BOTSFORD & BOTSFORD.
Warwick•† ..... Orange	F. V. Sanford.
Waterford*•† .... Saratoga	F. A. Martin.
▲Waterloo*•† ..... Seneca	FREDERICK L. MANNING.
▲Watertown*•† .. Jefferson	HARVEY W. STEELE.
Waterville*•† ..... Oneida	L. P. Fuess.
Watervliet ..... Albany	See Troy.
▲Watkins*•† ..... Schuyler	CHARLES M. WOODWARD.
Waverly*•† ..... Tioga	F. E. HAWKES.
Wayland*•† ..... Steuben	Clark & Pratt.
Weedsport*•† ..... Cayuga	A. W. Shurtleff.
Wellsville*•† .... Allegany	CHURCH & CHURCH.
Westchester*•† W'chester	See New Rochelle.
Westfield*•† . Chautauqua	H. C. Kingsbury.
W. New Brighton*•†. R'c'd	DE GROOT, RAWSON & STAFFORD.
West Troy•† ..... Albany	See Troy.
West Winfield*•† H'kimer	M. M. Crandall.
Whitehall*•†. Washington	A. D. BARTHOLOMEW.
▲White Plains*•† W'chester	ROBERT E. FARLEY.
Williamson*•† ..... Wayne	Jacob Brower.
Wolcott*•† ..... Wayne	E. H. Kellogg.
Woodhaven*•† ..... Queens	Wm. F. Wykoff.
Worcester*•† ..... Otsego	Holmes & Waterman.
Yonkers*•† .. Westchester	R. E. & A. J. PRIME.

NORTH CAROLINA.

Town and County.	Name.
▲Albemarle*•† ..... Stanly	J. M. Brown.
Ansonville ..... Anson	See Wadesboro.
▲Ashboro*•† ..... Randolph	WILLIAM C. HAMMER.
▲Asheville*•† ... Buncombe	CHARLES A. MOORE.
Aurora* ..... Beaufort	See Washington.
▲Bakersville* ..... Mitchell	J. H. Greene.
▲Bayboro* ..... Pamlico	See Newbern.
▲Beaufort•† ..... Carteret	C. R. THOMAS.
▲Boone* ..... Watauga	E. S. Caffey.
▲Brevard* .... Transylvania	W. B. Duckworth.
▲Bryson City*•† ..... Swain	Bryson & Black.
▲Burgaw*•† ..... Pender	R. G. Grady.
Burlington*•† .. Alamance	Charles E. McClean.
▲Burnsville* ..... Yancey	McElroy & Moore.
▲Camden* ..... Camden	C. M. Ferebee.
▲Carthage*•† ..... Moore	F. W. J. ADAMS.
Chapel Hill*•† .... Orange	T. H. Long.
▲Charlotte*•† Mecklenberg	CLARKSON & DULS. Refer to First National Bank.
Clayton*•† ..... Johnston	See Raleigh.
▲Clinton*•† ..... Sampson	Lee & Butler.
▲Columbia* ..... Tyrrell	T. H. Woodley.
▲Columbus* ..... Polk	See Hendersonville.
▲Concord*•† ..... Cabarrus	MONTGOMERY & CROWELL.
▲Currituck† .... Currituck	W. R. Gordon.
▲Dallas*•† ..... Gaston	O. F. Mason.
▲Danbury* ..... Stokes	A. H. Joyce.
▲Dobson* ..... Surry	T. W. Folger.
Dunn*•† ..... Harnett	J. C. Clifford.
▲Durham*•† ..... Durham	BOONE & BRYANT.
▲Edenton*•† ..... Chowan	Pruden & Pruden.
▲Elizabeth City*•†. Pasqu'k	E. F. LAMB.
▲Elizabethtown*•† .. Bladen	R. S. White.
Elm City*•† ..... Wilson	See Wilson.
Enfield*•† ..... Halifax	David Bell.
▲Fayetteville*•† .. Cumb'd	J. C. & S. H. MacRAE.
▲Franklin* ..... Macon	Jones & Johnson.
Gastonia*•† ..... Gaston	A. G. Mangulin.
▲Gatesville* ..... Gates	L. L. Smith.
▲Goldsboro*•† ..... Wayne	ALLEN & DORTCH.
▲Graham*•† .... Alamance	E. S. Parker.
▲Greensboro*•† .. Guilford	A. M. SCALES.
▲Greenville*•† ..... Pitt	Jarvis & Blow.
▲Halifax*•† ..... Halifax	Thomas H. Hill.
▲Hayesville* ..... Clay	M. R. Kimsey.
▲Henderson*•† ..... Vance	T. T. HICKS.
▲Henders'nville*•† Hend'n	W. A. Smith.
▲Hertford*•† .. Perquimans	See Edenton.
Hickory*•† ..... Catawba	Thomas M. Hufham.
High Point*•† ... Guilford	E. D. STEELE.
▲Hillsboro*•† ..... Orange	John W. Graham.
▲Jackson* .... Northampton	R. B. Peebles.
▲Jacksonville*•† ... Onslow	Frank Thompson.
▲Jefferson* ..... Ashe	J. W. Todd.
Jonesboro*•† ..... Moore	W. E. Murchison.
▲Kenansville* ..... Duplin	H. R. Koonegay.
Kings Mountain*•† Clev'd	See Gastonia.
▲Kinston*•† ..... Lenoir	W. D. POLLOCK.
La Grange*•† ..... Lenoir	H. B. Parker.
Laurinburg*•†. Richmond	Maxcy L. John.
Leaksville*•† Rockingham	See Reidsville.
▲Lenoir*•† ..... Caldwell	Edmund Jones.
▲Lexington*•† ... Davidson	F. C. ROBBINS.
▲Lillington ..... Harnett	O. J. Spears.
▲Lincolnton*•† .... Lincoln	A. L. Quickel.
Littleton*•† ..... Halifax	S. G. Daniel.
▲Louisburg*•† .... Franklin	T. W. Beckett.
▲Lumberton*•† ... Robeson	McLean & McLean.
Madison*•†. Rockingham	C. O. McMichael.
▲Manteo* ..... Dare	J. M. Gray.
Marion*•† ..... McDowell	E. J. Justin.
▲Marshall*•† ..... Madison	J. A. Hendrick.
Milton*•† ..... Caswell	L. M. Warlick.
▲Mocksville*•† ..... Davie	E. L. Gaither.
▲Monroe*•† ..... Union	R. R. Redwine.
▲Morganton*•† ..... Burke	Avery & Ervin.
Mountairy*•† ..... Surry	Carter & Lewellyn.
▲Murphy*•† ..... Cherokee	R. L. Cooper.
▲Nashville*† ..... Nash	R. A. P. Cooley.
▲Newbern*•† ..... Craven	O. H. GUION.
▲Newton*•† ..... Catawba	W. B. Gaither.
No. Wilkesboro*•†. Wilkes	See Wilkesboro.
▲Oxford*•† ..... Granville	HICKS & MINOR.
Pilotmountain*•† ... Surry	Holcomb & McGuffin.
▲Pittsboro*•† ..... Chatham	H. A. London.
▲Plymouth*•†. Washington	H. S. Ward.
¶▲Raleigh*•† ..... Wake	A. B. ANDREWS, JR. Local counsel for Southern Railway Co. Refers to Citizens Nat. Bk.
" ..... "	JOHN W. HINSDALE, 31 years at the bar. References: The H. K. Claflin Co., R. G. Dun & Co., The J. M. Bradstreet Co., New York; any bank, or judge, or State officer in N. C.
Reidsville*•† Rockingham	JOHNSTON & JOHNSTON.
▲Robbinsville* .. Graham	T. A. Morphew.
▲Rockingham*•† Richmond	MORRISON & WHITLOCK.
Rocky Mount*•† Edg'mbe	WOODARD & THORP.
▲Roxboro*•† ..... Person	MERRITT & CARLTON.
▲Rutherfordton*•† Ruth'fd	S. Gallert.
Salem*•† ..... Forsyth	See Winston-Salem
▲Salisbury*•† ..... Rowan	L. H. CLEMENT.
Sanford*•† ..... Moore	A. L. McNeill.
Scotland Neck*•†. Halifax	Claud Kitchen.
▲Shelby*•† ..... Cleveland	Webb & Webb.
▲Smithfield*•† ... Johnston	E. W. Pou.
▲Snowhill* ..... Greene	L. V. Morrill.
Southern Pines*•†. Moore	J. McN. Johnson.
▲Southport*•† ... Brunswick	See Wilmington.
▲Sparta* ..... Alleghany	R. A. Doughton.
Spring Hope*•† ..... Nash	See Nashville.
▲Statesville*•† ..... Iredell	ARMFIELD & TURNER.
▲Swanquarter ..... Hyde	S. S. Mann.
▲Tarboro*•† ... Edgecombe	G. M. T. Fountain.
▲Taylorsville*•† Alexander	A. C. McIntosh.
Thomasville*•†. Davidson	See Lexington.
▲Trenton* ..... Jones	See Jacksonville.
▲Troy*•† ..... Montgomery	See Ashboro.
▲Wadesboro*•† ..... Anson	Bennett & Bennett.
▲Warrenton*•† ..... Warren	H. A. Bond.
▲Washington*•† .. Beaufort	B. B. NICHOLSON.
Waxhaw*•† ..... Union	R. L. Stevens.
▲Waynesville*•† Haywood	Ferguson & Ferguson.
▲Webster* ..... Jackson	Walter E. Moore.
Weldon*•† ..... Halifax	Mullen & Daniel.
▲Wentworth* Rockingham	See Reidsville.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital

Town and County.	Name.
▲Whiteville*•†.. Columbus	Wishart & Frazier.
▲Wilkesboro*•†.... Wilkes	T. B. FINLEY.
▲Williamston*•†... Martin	Wheeler Martin.
▲Wilmington*•† No.Han'er	BELLAMY & PESCHAU, Attorneys for Atlantic Nat. Bank.
▲Wilson*•†..... Wilson	S. G. NEWBORN.
▲Windsor*..... Bertie	F. D. Winston.
▲Winston-Salem*•† Forsyth	EUGENE E. GRAY.
▲Winton*†..... Hertford	George Cowper.
▲Yadkinville ..... Yadkin	Holton & Reece.
▲Yanceyville* ..... Caswell	Johnson & Johnson.
Youngsville*•† .Franklin	See Raleigh.

NORTH DAKOTA.

Abercrombie*•† Richland	E. A. Munger.
Anamoose.....McHenry	See Towner.
Aneta*•†.....Nelson	See Lakota.
Ardoch*•†.....Walsh	See Minto.
▲Ashley* ..... McIntosh	A. W. Clyde.
Bathgate*•†..... Pembina	W. J. Burke.
Bisbee•.....Towner	See Cando.
¶▲Bismarck*•†... Burleigh	ALLEN & COCHRANE.
▲Bottineau*•†... Bottineau	A. G. BURR.
Bowbells*•†.....Ward	See Towner.
Bowdon.....Wells	See Harvey.
Braddock•..... Emmons	See Williamsport.
Buffalo*•†..... Cass	See Fargo.
Buxton*•†..... Traill	See Hillsboro.
Caledonia*..... Traill	See Hillsboro.
▲Cando*•†..... Towner	FRANK D. DAVIS.
▲Carrington*•†.... Foster	R. A. BILL.
Casselton*•†.....Cass	See Fargo.
Cavalier*•†..... Pembina	See St. Thomas.
Christine*•† .... Richland	See Wahpeton.
Church's Ferry*•† Ramsey	See Devil's Lake.
Clifford*•† ..... Traill	See Mayville.
Conway*•†..... Walsh	See Grafton.
▲Cooperstown*•†.. Griggs	DAVID BARTLETT.
Courtenay*•†...Stutsman	J. C. Parks.
Crary*•†..... Ramsey	Edgar Anderson.
Crystal*•†..... Pembina	See St. Thomas.
Cumings*•† ..... Traill	See Hillsboro.
Davenport*•† ..... Cass	See Fargo.
Dazey*•† .....Barnes	See Valley City.
Delamere•.....Sargent	See Milnor.
▲Devil's Lake*•†...Ramsey	BRENNAN & KENNEDY.
▲Dickinson*•†.....Stark	JAMES G. CAMPBELL.
Drayton*•†..... Pembina	Robert Ferguson.
Dresden•..... Cavalier	See Langdon.
Edgeley*•†.....La Moure	C. W. Fellows.
Edinburg*•†..... Walsh	See Park River.
▲Ellendale*•†..... Dickey	JAMES M. AUSTIN.
Emerado*•†.Grand Forks	See Grand Forks.
Enderlin*•†..... Ransom	Fred Underwood.
Fairmount*•†... Richland	Charles A. Tuttle.
▲Fargo*•†..... Cass	NEWMAN, SPALDING & STAMBAUGH. Attorneys for First Nat. Bk. & Merchants State Bk.
▲Fessenden*•†..... Wells	M. E. Wilson.
Fingal*•†..... Barnes	Thomas Casey.
Finley*•†..... Steele	F. W. Ames.
Forest River*•†.... Walsh	See Grafton.
▲Forman*•†..... Sargent	BISHOP, GRONER & McKENZIE
Gilby*•†.....Grand Forks	See Grand Forks.
Glenullin* ..... Morton	See Dickinson.
▲Grafton*•†..... Walsh	J. E. GRAY.
▲Grand Forks*•† Gr'd F'ks	GEORGE A. BANGS. Attorney for the city of Grand Forks. Refers to any bank in Grand Forks
" ..... "	COCHRANE & CORLISS. Refer to the Union Nat. Bank.
Grandin*•†..... Cass	See Fargo.
Hamilton*•†.... Pembina	See St. Thomas.
Hankinson*•†... Richland	J. B. Taylor.
Hannah*•†..... Cavalier	C. B. McMillan.
Harvey*•†..... Wells	OTTO GRETHEN.
Hatton*•†..... Traill	See Hillsboro.
Hebron*•†..... Morton	See Mandan.
▲Hillsboro*•†..... Traill	CAIRMODY & LESLIE.
Hope*•†..... Steele	C. S. SHIPPY.
Hunter*•†..... Cass	See Fargo.
Inkster*•†...Grand Forks	See Grand Forks.
▲Jamestown*•† . Stutsman	S. E. ELLSWORTH.
Kenmare*•† ..... Ward	See Minot.
Kindred*•†..... Cass	See Fargo.
Kulm*•†.....Lamoure	J. B. Sharpe.
▲Lakota*•†..... Nelson	A. E. SHEETS.
▲Lamoure*•†..... Lamoure	R. W. S. Blackwell.
▲Langdon*•†..... Cavalier	GEORGE M. PRICE.
Larimore*•†.Grand Forks	J. D. Campbell.
Leeds*•† ..... Benson	E. Berglund.
Lidgerwood*•†..Richland	A. L. Parsons.
Linton*.....Emmons	See Williamsport.
▲Lisbon*•†.....Ransom	H DOHERTY.
▲Mandan*•†..... Morton	E. C. Rice.
Mayville*•†..... Traill	F. W. Ames.
▲Medora•†..... Billings	See Dickinson.
Michigan* ..... Nelson	W. H. Smith.
Milnor*•† ..... Sargent	O. S. Senn.
Milton*•†..... Cavalier	Thompson & Gibson.
▲Minnewaukon*•†. Benson	O. D. Comstock.
Minot*•†..... Ward	James Johnson.
Minto*•†..... Walsh	H. C. DePUY.
Monango*•† ..... Dickey	See Ellendale.
▲Napoleon• .....Logan	See Kulm.
Neche*•†..... Pembina	See Bathgate.
▲New Rockford*•† ...Eddy	MADDUX & HAMBECHT.
New Salem*..... Morton	See Mandan.
Northwood*•†Grand F'ks	M. G. MEYER.
Oakes*•†.....Dickey	George H. Fay.
Omemee*•..... Bottineau	See Towner.
Osnabrock*•†... Cavalier	See Milton.
Page*•†.....Cass	See Fargo.
Park River*•†.....Walsh	G. W. Young.
▲Pembina*•†.....Pembina	W. J. Kneeshaw.
Portland*•† .....Traill	G. A. White.
Reynolds*•†.Grand Forks	See Grand Forks.
▲Rolla*•† ..... Rolette	John Burke.
▲Rugby*•†.....Pierce	B. L. SHUMAN.
▲Sanger ..... Oliver	See Bismarck.
Sheldon*•†..... Ransom	C. A. Gram.
▲Sherbrooke*.....Steele	George Murray.
Sheyenne*†..... Eddy	See Rockford.
▲Stanton.....Mercer	See Mandan.
▲Steele*•†..... Kidder	See Bismarck.
St. Thomas*•†... Pembina	G. S. Hager.
Thompson*•† Grand F'rks	See Grand Forks.
Tower City*•†..... Cass	See Fargo.
▲Towner*•†..... McHenry	GEORGE W. POAGUE.
▲Valley City*•†..... Barnes	BURKE & LINDLAND.
▲Wahpeton*•†.... Richland	F. B. LAMBERT.
Walhalla*•..... Pembina	T. D. Stack.
▲Washburn* ..... McLean	E. A. Lamb.
Wheatland*•† ..... Cass	See Fargo.
▲Williamsport* .. Emmons	H. A. Armstrong.
▲Williston*•†..... Williams	R. H. Copeland.
Willow City*•†.Bottineau	See Towner.
Wimbledon*•†..... Barnes	See Valley City.
Wishek• .....McIntosh	Wishek & Guy.
Wyndmere•†....Richland	See Milnor.

OHIO.

Ada*•†.....Hardin	Clark, Axline & Fess.
▲Akron*•†..... Summit	OTIS & OTIS. Refer to any bank in Akron.
Alliance*•†.....Stark	J. W. CRANE.
Andover*•†.... Ashtabula	F. J. Bishop.
Ansonia*•†..... Darke	See Greenville.
Antioch*..... Monroe	See Woodsfield.
Antwerp*•†..... Paulding	M. A. WERT.
▲Arcanum*•†..... Darke	J. B. Mundhuck.
Archbold*•† ..... Fulton	August Kuhlley.
Arlington*•†..... Hancock	See Ironkirk.
▲Ashland*•†..... Ashland	CAMPBELL & SEMPLE.
Ashley*•† ..... Delaware	See Delaware.
Ashtabula*•†...Ashtabula	HOYT & MUNSELL.
Ashtabula Har.† Ash'bula	See Ashtabula.
Ashville*•†..... Pickaway	G. W. Morrison.
▲Athens*•†..... Athens	GROSVENOR, JONES & WORSTELL.
Attica*•† ..... Seneca	Lester Sutton.
Bainbridge*•†..... Ross	J. G. Whitaker.
Barberton*•†..... Summit	CHARLES AMMERMAN.
Barnesville*•†...Belmont	C. J. Howard.
Basil*•† ..... Fairfield	E. F. Holland.
▲Batavia*•†..... Clermont	Frazier & Hicks.
Beach City*•†..... Stark	See Alliance.
Bedford*•† ..... Cuyahoga	See Cleveland.
Bellaire*•† ..... Belmont	J. A. GALLAHER.
Belle Centre*•†.... Logan	See Bellefontaine.
▲Bellefontaine*•† ... Logan	A. JAY MILLER.
Bellevue*•† .... Sandusky	J. B. Miller.
Bellville*•.....Richland	Andrew Stevenson.
Belmont*•†..... Belmont	See St. Clairsville.
Berea*•†.....Cuyahoga	G. A. HUBBARD.
Bergholz*•..... Jefferson	John J. Watson.
Berlin Heights*•†....Erie	F. E. Conner, Jr.
Beverly*†.... Washington	J. C. Preston.
Blanchester*•†....Clinton	P. SAVAGE.
Bloomdale*•†..... Wood	E. D. Bloom.
Bloomingburg*•† Fayette	Humphrey Jones.
Bloomville*•†..... Seneca	J. R. Wilson.
Bluffton*•† ..... Allen	A. J. Owens.
Botkins*•† ..... Shelby	See Sidney.
Bowersville* ..... Greene	C. S. Perkins.
▲Bowling Green*•†.. Wood	GUY C. NEARING.
Bradford*† ..... Miami	W. Vermillion.
Bradner*•† ..... Wood	See Bowling Green.
Bremen*•† ..... Fairfield	J. F. THOMPSON.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Bridgeport*•† ... Belmont	Driggs & Heinlein.
Brooklyn*•† .... Cuyahoga	See Cleveland.
Brookville*•† Montg'mery	See Miamisburg.
▲Bryan*•† ..... Williams	M. M. BOOTHMAN.
▲Bucyrus*•† ..... Crawford	HORACE HOLBROOK.
Burton*† ..... Geauga	George W. Jacques.
Butler*•† ..... Richland	W. W. Scott.
▲Cadiz*•† ..... Harrison	D. A. HOLLINGSWORTH.
▲Caldwell*•† ..... Noble	W. C. Okey.
Caledonia*•† ..... Marion	See Marion.
▲Cambridge*•† .. Guernsey	J. H. MACKEY.
Camden*•† ..... Preble	F. G. Shuey.
Canal Dover*•† Tus'rawas	J. A. HOSTETLER.
Canal Fulton*•† ..... Stark	A. J. Kittinger.
Canal Winchester*•† Fr'in	W. H. Lane.
Canfield*•† ..... Mahoning	See Youngstown.
▲Canton*•† ..... Stark	JOHN H. SPONSELLER.
Cardington*•† .... Morrow	W. P. Vaughan.
Carey*•† ..... Wyandot	H. G. Chambers.
▲Carrollton*•† ..... Carroll	FIMPLE & McDONALD.
Cedarville*•† ..... Greene	Robert Hood.
▲Celina*•† ..... Mercer	CHARLES S. YOUNGER.
Centerburg*•† ..... Knox	W. O. Bowers.
Chagrin Falls*•† Cuy'oga	E. P. Wilmot.
▲Chardon*•† ..... Geauga	METCALFE & KING.
Chicago* ..... Huron	William G. Burwell.
▲Chillicothe*•† ..... Ross	SEYMOUR CUNNINGHAM.
▲Cincinnati*•† ... Hamilton	L. C. BLACK, St. Paul Bldg. Refers to National Lafayette Bank, or to any bank in Cincinnati.
" ..... "	WM. E. BROOKS, Carlisle Bldg. References given on application. Long distance telephone.
" ..... "	ERNST & CASSATT, 1st Nat. Bk. Bldg. Reference: Third National Bank.
" ..... "	ERNST & STEINBERG. References: Equitable National Bk., and S. Kuhn & Sons.
" ..... "	FURBER & JACKSON, Carlisle Bldg. Refer to Merchants National Bank.
" ..... "	CHARLES J. HUNT, Allen Bldg. References: Second Nat. Bank.
" ..... "	LITTLEFORD, MORRIS & BALLARD, Johnston Bldg. Refer to the Market National and the Third National banks.
" ..... "	C. J. McDIARMID, Blymyer Bldg. Member Beta Theta Pi and Phi Delta Phi. Refers to Fourth National Bank.
" ..... "	WILLIAM C. PEIRCE, Wiggins Block. References: George M. Verity, Vice-President and Manager of the American Steel Roofing Co., and the National Lafayette Bank.
" ..... "	SMITH & KUHN, 519 Main St. References—In New York: A. Donaldson, Treasurer and Third Vice-President of the Erie Railroad. In Cincinnati: Fourth, Second, and Equitable National banks.
" ..... "	SWING, CUSHING & MORSE, Carew Bldg. Refer to Atlas National Bank, and Union Savings Bank & Trust Co.
▲Circleville*•† .. Pickaway	CHARLES H. MAY.
Clarksville*•† ..... Clinton	See Wilmington.
▲Cleveland*•† ... Cuyahoga	BREWER, COOK & McGOWAN, Williamson Bldg. Attorneys for State National Bank, Euclid Ave. National Bank and United Banking & Savings Co.
" ..... "	LOUIS J. GROSSMAN, 204-208 Society for Savings Bldg. Refers to Cleveland Nat. Bk., Dime Sav. Bk., and Society for Savings.
" ..... "	M. B. & H. H. JOHNSON, 1009 American Trust Bldg. Attorneys for The American Trust Co.; Cuyahoga Savings and Banking Co.
" ..... "	SQUIRE, SANDERS & DEMPSEY, Perry-Payne Building. Attorneys for National Bank of Commerce, the Savings & Trust Co., Union National Bank, Commercial National Bank, and Wick Banking and Trust Co.
" ..... "	A. A. STEARNS, Society for Savings Bldg. Refers to State National Bank.
▲Cleveland*•† ... Cuyahoga	WHITE, JOHNSON, McCASLIN & CANNON, 1416 to 1421 Williamson Bldg. Attorneys for the Citizens Savings and Loan Association and The Hough Ave. Savings and Banking Co.
Clyde*•† ..... Sandusky	FINCH & DEWEY.
College Corner*•† . Butler	John R. Mitchell.
Collinwood*•† . Cuyahoga	F. B. Garrett.
Columbiana*•† . Col'biana	Ezra B. Bye.
¶▲Columbus*•† ... Franklin	ALBERY & DILLON. Refer to Ohio National Bank and Commercial National Bank.
Columbus Grove*•† Put'm	Guy B. Killen.
Conneaut*•† ... Ashtabula	M. R. Smith.
Continental*•† ... Putnam	J. C. Madden.
Convoy*•† ..... Van Wert	See Van Wert.
Corning*•† ..... Perry	T. M. Potter.
Cortland*•† ..... Trumbull	John J. Sullivan.
▲Coshocton*•† .. Coshocton	POMERENE & POMERENE.
Covington*•† ..... Miami	W. H. Nill.
Crestline*•† .... Crawford	R. W. MILLER.
Creston*•† ..... Wayne	Price Russell.
Croton*•† ..... Licking	See Centerburg.
Cumberland*•† . Guernsey	Joseph Purkey.
Cuyahoga Falls*•† Summit	ORLANDO WILCOX.
Cygnet*•† ..... Wood	See Bowling Green.
Danville*•† ..... Knox	Clinton M. Rice.
▲Dayton*•† ... Montgomery	GOTTSCHALL, CRAWFORD & LAMBERT.
▲Defiance*•† ..... Defiance	SUTPHEN & SUTPHEN.
De Graff*•† ..... Logan	Huston & Curl.
▲Delaware*•† .... Delaware	W. A. HALL.
Delphos*•† ..... Allen	B. J. BROTHERTON.
Delta*•† ..... Fulton	M. B. Cottrell.
Dennison*•† .. Tuscarawas	A. W. Elson.
Deshler*•† ..... Henry	D. D. Donovan.
Doylestown*•† ..... Wayne	James B Meech.
Dresden*•† .. Muskingum	S. B. Darnen.
Dunkirk*•† ..... Hardin	G. B. Dewitt.
Dyson ..... Guernsey	See Pleasant City.
East Liberty*•† ..... Logan	See De Graff.
East Liverpool*•† . Col'bia	WILLIAM H. VODREY.
East Palestine*•† . Col'bia	John H. Logan.
▲Eaton*•† ..... Preble	J. A. Gilmore.
Eckmansville ..... Adams	See West Union.
Edgerton*•† ..... Williams	See Bryan.
Edon*•† ..... Williams	See Montpelier.
Eldorado*•† ..... Preble	See Waverly.
Elmore*•† ..... Ottawa	George W. Keightley.
▲Elyria*•† ..... Lorain	E. G. JOHNSON.
Euclid*•† ..... Cuyahoga	See Cleveland.
Fayette*•† ..... Fulton	See Wauseon.
Felicity* ..... Clermont	J. N. Altman.
▲Findlay*•† ..... Hancock	M. C. SHAFER.
Flushing*•† ..... Belmont	A. M. Brown.
Forest*•† ..... Hardin	Russell Price.
Fort Recovery*•† . Mercer	John Hunter.
Fostoria*•† ..... Seneca	C. L. GUERNSEY.
Frankfort*•† ..... Ross	See Chillicothe.
Franklin*•† ..... Warren	P. H. Rue.
Fredericktown*•† .. Knox	See Mount Vernon.
Freeport*•† ..... Harrison	B. W. Rowland.
▲Fremont*•† ..... Sandusky	JAMES H. FOWLER.
Galion*•† ..... Crawford	R. W. Johnston.
▲Gallipolis*•† ..... Gallia	HOLLIS C. JOHNSTON.
Gambier*•† ..... Knox	See Mount Vernon.
Garrettsville*•† .. Portage	R. S. Webb.
Geneva*•† ..... Ashtabula	R. C. Ewing.
▲Georgetown*•† ... Brown	JOHN P. BIEHN.
Germantown*•† . M'tg'ery	L. S. Culkmore.
Gibsonburg*•† . Sandusky	J. L. Hart.
Girard*•† ..... Trumbull	R. W. Deemer.
Glenville*•† .... Cuyahoga	See Cleveland.
Glouster*•† ..... Athens	A. A. Amos & Bro.
Grafton*•† ..... Lorain	See Elyria.
Granville*•† ..... Licking	E. J. Dorsey.
Greenfield*•† .... Highland	DICKEY & HEISKELL.
Greenspring*•† .... Seneca	C. S. Burton.
▲Greenville*•† ..... Darke	ANDERSON & BOWMAN.
Greenwich*•† ..... Huron	T. K. Strimple.
Groverhill*•† ... Paulding	R. W. Pickering.
▲Hamilton*•† ..... Butler	MOREY, ANDREWS & MOREY. Refer to First National Bank.
Harpster*•† ..... Wyandot	See Upper Sandusky.
Harrison*•† .... Hamilton	JAMES A. GRAFT.
Harveysburg*† ... Warren	See Lebanon.
Hicksville*•† .... Defiance	L. E. Griffin.
Highland*•† ..... Highland	See Leesburg.
▲Hillsboro*•† .... Highland	STEELE & SAMS.
Holgate*•† ..... Henry	E. F. Thompson.
Hubbard*•† ..... Trumbull	Milton B. Leslie.
Hudson*•† ..... Summit	H. B. Foster.
Huron*•† ..... Erie	C. M. Ray.
▲Ironton*•† ..... Lawrence	COEN & THOMPSON.
▲Jackson*•† ..... Jackson	E. C. POWELL.
Jackson Center*•† Shelby	H. W. Robinson.
Jamestown*•† ..... Greene	W. A. Paxson.
▲Jefferson*•† .... Ashtabula	BABCOCK & TAYLOR.

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Town and County.	Name.
Jeffersonville*† Fayette	E. L. Bush.
Jewett*† Harrison	See Cadiz.
Johnstown*† Licking	G. W. Lewis.
Kalida* Putnam	See Columbus Grove.
Kent*† Portage	M. G. McCASLIN.
▲Kenton*† Hardin	ELMER G. DERR.
Kingston*† Ross	See Chillicothe.
Kinsman*† Trumbull	J. W. Roberts.
Lagrange*† Lorain	See Wellington.
▲Lancaster*† Fairfield	G. E. MARTIN.
Larue*† Marion	See Marion.
▲Lebanon*† Warren	W. F. ELTZROTH.
Leesburg*† Highland	George T. Hardy.
Leetonia*† Columbiana	C. D. Dickinson.
Leipsic*† Putnam	Jacob Werner.
Lewisburg*† Preble	See Eaton.
Lexington*† Richland	See Mansfield.
Liberty Center*† Henry	See Napoleon.
▲Lima*† Allen	CABLE & PARMENTER.
▲Lisbon*† Columbiana	J. R. MARTIN.
Lockland*† Hamilton	Thompson & Gorman.
Lodi*† Medina	See Creston.
▲Logan*† Hocking	Seth Weldy.
▲London*† Madison	Durflinger & Emery.
Lorain*† Lorain	FRANK COLEMAN.
Loramie* Shelby	See St. Mary.
Loudonville*† Ashland	W. J. Weirick.
Louisville*† Stark	W. S. Earseman.
Lynchburg*† Highland	E. M. Wiggins.
Madison*† Lake	M. B. Cook.
Magnolia*† Stark	See Canton.
Malta*† Morgan	Newell Corner.
Malvern*† Carroll	See Minerva.
Manchester*† Adams	WILLIAM ANDERSON.
▲Mansfield*† Richland	CUMMINGS & McBRIDE.
Mantua Station*† Portage	H. C. Russell.
▲Marietta*† Washington	NYE & FOLLETT.
▲Marion*† Marion	J. F. McNEAL & SONS.
Martins Ferry*† Belmont	F. R. Sedgwick.
Martinsville*† Clinton	A. Harris.
▲Marysville*† Union	F. T. ARTHUR
Mason*† Warren	See Lebanon.
Massillon*† Stark	BALDWIN & YOUNG.
Maumee*† Lucas	A. W. Eckert.
▲McArthur*† Vinton	J. M. McGillivray.
McClure*† Henry	See Napoleon.
McComb*† Hancock	W. E. Cooper.
▲McConnelsville*† Morgan	J. A. Foert.
Mechanicsburg*† Chapin	Charles A. Wood.
▲Medina*† Medina	Frank Spellman.
Miamisburg*† Montg'ery	W. A. Reiter.
Middleport*† Meigs	Ira Graham.
Middletown*† Butler	DONLEY & RHONEMUS.
Milan*† Erie	R. H. Williams.
Milford*† Clermont	S. A. West.
Milford Center*† Union	See Marysville.
▲Millersburg*† Holmes	Reed & Hanna.
Mineral Point*† Tusc'was	W. M. Tracy.
Minerva*† Stark	G. G. B. Greenwood.
Minster*† Auglaize	See St. Marys.
Monroeville*† Huron	John P. Cornell.
Montpelier*† Williams	E. C. PECK.
Morrow*† Warren	T. C. Welch.
Moscow*• Clermont	See Felicity.
▲Mt. Gilead*† Morrow	L. K. Powell.
Mt. Pleasant*† Jefferson	See Steubenville.
Mt. Sterling*† Madison	Mitchel & Tanner.
▲Mt. Vernon*† Knox	WILLIAM M. KOONS.
Mt. Victory*† Hardin	See Kenton.
▲Napoleon*† Henry	CAHILL & DONOVAN.
Navarre*† Stark	See Canton.
Nelsonville*† Athens	Asher Buckley.
Nevada*† Wyandot	L. B. Reed.
▲Newark*† Licking	FREDERIC M. BLACK.
New Bremen*† Auglaize	See St. Mary.
New Carlisle*† Clark	R. H. Runnells.
New Comerst'n*† T'car's	E. E. Lindsey.
New Holland*† Pickaway	CHARLES H. MAY.
▲New Lexington*† Perry	TUSSING & KELLY.
New London*† Huron	R. C. Powers.
New Madison*† Darke	Thomas Eubanks.
New Matamoras*† Wash.	Jasper Lisk.
New Paris*† Preble	See Eaton.
▲New Phil'd'lp'a*† Tus'as	NEELY & PATRICK.
New Richmond*• Cler'nt	F. A. Roberts.
New Vienna*† Clinton	F. W. Kelly.
New Washin'n*† Craw'd	H. M. Cory.
Niles*† Trumbull	WILLIAM H. SMILEY.
North Amherst*† Lorain	H. G. Redington.
North Baltimore*† Wood	S. P. HARRISON.
North Fairfield* Huron	A. E. Rowley.
North Lewisb'g*† Chapin	M. C. Gowey.
▲Norwalk*† Huron	G. T. & H. L. STEWART.
Oakharbor*† Ottawa	John Duff.
Oak Hill*† Jackson	J. E. Jones.
Oberlin*† Lorain	W. B. BEDORTKA.
Ohio City*† Van Wert	See Van Wert.
Orrville*† Wayne	T. W. Orr.
Orwell* Ashtabula	Babcock & Taylor.
Osborn*† Greene	R. H. Swadner.
Ostrander*† Delaware	See Delaware.
▲Ottawa*† Putnam	G. W. RISSER.
Oxford*† Butler	E. E. Williams.
▲Painesville*† Lake	W. A. BREED.
Pataskala*† Licking	See Newark.
▲Paulding*† Paulding	SNOOK & SAVAGE.
Payne*† Paulding	M. B. Everitt.
Peebles*† Adams	J. R. B. Kessler.
Pemberville*† Wood	J. S. Hoyman.
Perrysburg*† Wood	T. E. Bowers.
Pioneer* Williams	See Montpelier.
Piqua*† Miami	JOHN C. GEYER.
Plain City*† Madison	H. C. Black.
Pleasant City*† Guernsey	L. S. Garber.
Plymouth*† Richland	F. D. Gunsoullus.
Poland* Mahoning	See Youngstown.
▲Pomeroy*† Meigs	O. L. BRADBURY.
▲Port Clinton*† Ottawa	S. P. Alexander.
▲Portsmouth*† Scioto	NOAH J. DEVER
Prairie Depot* Wood	FRANK GRAHAM.
Prospect*† Marion	See Marion.
Quaker City*† Guernsey	J. L. Douglas.
▲Ravenna*† Portage	J. H. NICHOLS.
Richwood*† Union	JOHN F. MILLAR.
Ripley*† Brown	W. D. YOUNG.
Rockford*† Mercer	A. G. Stewart.
Roseville*† Muskingum	Wm. Dunn.
Rushsylvania*† Logan	See West Mansfield.
Sabina*† Clinton	J. M. Morton.
Salem*† Columbiana	W. W. HALE.
Salineville*† Columbiana	Ashford & McCormick.
▲Sandusky*† Erie	R. B. FISHER, Attorney for Citizens Banking & Trust Co.
Sardinia*† Brown	See Georgetown.
Scio*† Harrison	Easton Randolph.
Seville*† Medina	Lee Elliott.
Shanesville*† Tuscarawas	JOHN DOERSCHUK.
Shelby*† Richland	Skiles & Skiles.
Sherodsville*† Carroll	See Carrollton.
Sherwood*† Defiance	W. W. Huff.
Shiloh*† Richland	See Mansfield.
Shreve*† Wayne	L. D. Cornell.
▲Sidney*† Shelby	S. J. HATFIELD.
Smithfield* Jefferson	See Steubenville.
Somerset*† Perry	Owen Yost.
Somerton* Belmont	See Bellaire.
South Charleston*† Clark	Charles E. Ballard.
Spencer*† Medina	Frank Heath.
Spencerville*† Allen	J. M. Bailey.
▲Springfield*† Clark	KEIFER & KEIFER, Attorneys for Lagonda National Bank.
Springvalley*• Greene	Marcus Shoup.
▲St. Clairsville*† Belmont	A. H. & W. MITCHELL.
▲Steubenville*† Jefferson	Rogers & McCausien.
St. Mary*† Auglaize	D. F. Mooney.
St. Paris*† Champaign	C. E. Buroker.
Strasburg*† Tuscarawas	Philip G. Garver.
Stryker*† Williams	J. T. Heater.
Sunbury*† Delaware	C. C. Brooks.
Swanton*† Fulton	G. W. Humphrey.
Sycamore*† Wyandot	R. S. Gallaher.
Sylvania*† Lucas	W. E. CHAPPLE.
Thornville*† Perry	S. E. Moore.
Thurman* Gallia	See Gallipolis
▲Tiffin*† Seneca	BUNN & ROYER.
Tippecanoe City*† Miami	E. H. Kerr.
Tiro*† Crawford	See Bucyrus.
▲Toledo*† Lucas	HAMILTON & KIRBY, 740-742 Spitzer Bldg. Refer to any bank in Toledo.
" "	HARRIS&HARRIS, Spitzer Bldg. Reference: Any bank or prominent business concern in Toledo
" "	SENEY & JOHNSON, 815-818 The Spitzer. Refer to Northern and Ketcham National banks.
Toronto*† Jefferson	See Steubenville.
▲Troy*† Miami	J. A. DAVY.
Uhrichsville*† Tuscara's	W. B. STEVENS.
▲Up. Sandusky*† Wyandot	Carey & Parker.
▲Urbana*† Champaign	WAITE & DEATON.
Utica*† Licking	G. M. Sipe.
▲Van Wert*† Van Wert	BLACHLY & MATTHIAS.
Vermilion*† Erie	H. R. Williams.
Versailles*† Darke	A. Calderwood.
Wadsworth*† Medina	E. S. Pardee.
Wakeman*† Huron	See Norwalk.
Waldo† Marion	See Marion.
▲Wapakoneta*† Auglaize	GOEKE & HOSKINS.
▲Warren*† Trumbull	R. H. GILMORE.
▲Washington C.H.*† Fay'te	A. R. CREAMER.
▲Wauseon*† Fulton	Fuller & Handy.
▲Waverly*† Pike	John A. Eylor.
Waynesville*† Warren	J. G. Keys.
Wellington*† Lorain	G. L. BLINN.
Wellston*† Jackson	T. S. Hogan.
Wellsville*† Columbiana	F. L. WELLS.
West Alexandria*† Preb.	Oscar Sheppard.
Westerville*† Franklin	H. T. Sibel.
West Farmington*† Trum	See Warren.

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Town and County.	Name.
West Jefferson*† Mad'on	See London.
West Liberty*†.....Logan	R. N. Jordan.
West Manchester*†Preb.	See Eaton.
West Mansfield*† .Logan	P. M. Kelar.
West Milton*†.... Miami	Kessler & Kessler.
Weston*† ..... Wood	John M. Stricker.
West Salem*†.... Wayne	T. B. Keeler.
▲West Union*..... Adams	F. D. Bayless.
West Unity*†....Williams	G. C. Rings.
Wharton*†.....Wyandot	See Carey.
Williamsb'rg*† Clermont	John S. Davidson.
Williamsport*•.Pickaway	See Circleville.
Willoughby*† ..... Lake	W. McLaughlin.
Willshire*† ....Van Wert	See Van Wert.
▲Wilmington*†... Clinton	SMITH & SAVAGE.
Wilmot*† .....Stark	W. S. Putman.
Winchester*†.....Adams	T. C. Downey.
▲Woodsfield*†.....Monroe	MALLORY & JEFFERS.
Woodstock*† Champaign	See Urbana.
▲Wooster*† ..... Wayne	McCLURE & SMYSER.
Worthington*†.Franklin	J. T. Miller.
▲Xenia*† ..... Greene	LITTLE & SPENCER.
Yellowsprings*†. Greene	S. W. Dakin.
▲Youngstown*†.Mahoni'g	W. R. GRAHAM.
▲Zanesville*†.Muskingum	JAS. M. BAILEY, Attorney for R. G. Dun & Co. References: Citizens National Bank and Peoples Savings Bank.

OKLAHOMA TERRITORY.

▲Alva*† .....Woods	T. J. WOMACK.
▲Arapaho* .....Custer	T. S. Hunt.
Augusta*.....Woods	See Alva.
▲Beaver*.....Beaver	J. R. Linley.
Billings.....Noble	See Perry.
Blackwell*†.....Kay	TETIRICK & ROSE.
Braman*.....Kay	See Newkirk.
▲Chandler*..... Lincoln	A. J. MORRIS.
▲Cheyenne*† .. Roger Mills	J. W. McMurtry.
Cleveland*.....Pawnee	G. T. GRAVES.
▲Cloudchief*.....Washita	HENRY N. BERRY
Cushing*..... Payne	See Chandler.
Earlsboro*†.Pottawato'ie	See Tecumseh.
Edmond*†.... Oklahoma	H. H. Moose.
▲El Reno*† .....Canadian	W. L BAXTER.
▲Enid*† ..... Garfield	JOHN F. CURRAN.
Garber*..... Garfield	See Enid.
Geary*..... Blaine	Seymour Foose.
▲Grand*.....Day	See Taloga.
¶▲Guthrie*† ..... Logan	COTTERAL & HORNOR.
Hennessey*†..Kingfisher	L. M. Gray.
Jefferson*†.....Grant	C. M. Keiger.
Jennings*..... Pawnee	See Pawnee.
Kildare*† .....Kay	See Ponca.
▲Kingfisher*†...Kingfisher	PATRICK S. NAGLE.
Lexington*†.... Cleveland	F. P. Moseley.
Luther* ..... Oklahoma	See Oklahoma.
▲Mangum* ..... Greer	Garrett & Thacker.
McLoud*•. Pottawatomie	J. A. Baker.
Medford*† .....Grant	Thomas Kearee.
Mulhall*†..... Logan	W. H. Matthews.
Nardin*•.....Kay	See Newkirk.
▲Newkirk*†.....Kay	W. S. CLINE.
New Ponca.....Kay	See Newkirk.
▲Norman*†..... Cleveland	C. W. Brewer.
North Enid*†... Garfield	See Enid.
Oakdale*.....Washita	See Cloudchief.
Okarche*†..... Canadian	J. F. Crow.
▲Oklahoma*†.. Oklahoma	McMECHAN & HAYS.
Okeene* .....Blaine	J. C. Fisher & Co.
▲Pawhuska*†.....Osage N	T. J. Leahy.
▲Pawnee* ..... Pawnee	JAMES P NEAL.
▲Perry*†..... Noble	J. L. Pancrost.
Perkins*.....Payne	Charles A. Wallace.
Ponca*.....Kay	D. L. HUBLER.
▲Pondcreek*† .....Grant	A. M. MACKEY.
Ripley.....Payne	See Cushing.
Shawnee*†Pottawatomie	J. H. WOODS.
▲Stillwater*.....Payne	F. C. Hunt.
Stroud* ..... Lincoln	W. G. Pardoe.
▲Taloga* ..... Dewey	G. E. Black.
▲Tecumseh*•†Pottawato'ie	FREDERICK KING.
Tonkawa* .....Kay	See Newkirk.
▲Watonga*.....Blaine	I. H. LOOKABAUGH.
Waukomis*†.... Garfield	S. S. Stevens.
Weatherford*.....Custer	J. C. McKnight.
Wellston* ..... Lincoln	See Chandler.
▲Woodward*†. Woodward	J. R. Dean.
Yukon*†..... Canadian	J. M. Faris.

OREGON.

▲Albany*† ..... Linn	J. R. WYATT.
Arlington*†.....Gilliam	S. A. D. Gurley.
Ashland*†.....Jackson	E. D. Biggs.
▲Astoria*†..... Clatsop	FULTON BROS.
Athena*† ..... Umatilla	R. J. SLATER.
▲Baker City*†.....Baker	See Union.
Brownsville*†..... Linn	A. A. Tussing.
▲Burns*..... Harney	Waters & Gowan.
▲Canyon City*.....Grant	E. Hicks.
▲Condon*..... Gilliam	S. E. McVactor.
▲Corvallis*† ..... Benton	E. E. WILSON.
Cottagegrove*•†..... Lane	J. E. YOUNG.
▲Dallas*†.....Polk	Butler & Townsend.
Elgin*† .....Union	N. C. McLeod.
Empire*†..... Coos	A. E. Seaman.
▲Enterprise*..... Wallowa	D. W. Sheahan.
▲Eugene*† .....Lane	L. BILYEU.
Forestgrove*†Wash'gt'n	See Hillsboro.
▲Goldbeach*.....Curry	J. Huntley.
▲Grant's Pass*† Josephine	C. A. Hough.
Harney*.....Harney	See Burns.
Harrisburg*†..... Linn	See Brownsville.
▲Heppner*†..... Morrow	G. W. PHELPS.
▲Hillsboro*†. Washington	SMITH & BOWMAN.
Huntington*†..... Baker	See Union.
Independence*† ....Polk	BUTLER, TOWNSEND & POTTER.
Island City*.....Union	See Lagrande.
▲Jacksonville*...Jackson	See Medford.
Joseph*..... Wallowa	J. A. Rumble.
Junction City*†.... Lane	G. F. Shipworth.
▲Klamath Falls*†.Klamath	H. F. Murdock.
Lagrande*†. .....Union	WILLIAMS BROS.
▲Lakeview*.....Lake	C. A. COGSWELL.
Lebanon*† .....Linn	W. M. Brown.
Marshfield*†..... Coos	J. W. Bennett.
▲McMinnville*†.. Yamhill	R. L. CONNER.
Medford*†.....Jackson	W. I. Vawter.
Milton*†..... Umatilla	J. E. Kirkland.
Monmouth*•†.....Polk	N. L. Butler.
▲Moro*•..... Sherman	J. B. Hosford.
Newberg*†..... Yamhill	Clarence Butt.
Ontario*† .....Malheur	Wm. Miller.
▲Oregon City*†Clackamas	C. D. & D. C. LATOURETTE.
▲Pendleton*†.... Umatilla	JOHN McCOURT.
▲Portland*† ..Multnomah	CAKE & CAKE. References: Wells, Fargo & Co.'s Bank, United States and Merchants National banks.
" ..... "	PAXTON, BEACH & SIMON, Attorneys for and refer to Portland Railway Co.
" ..... "	PIPES & TIFFT. Commercial and corporation business. Commissioners of deeds. Refer to Chase Nat. Bank, N. Y. City, Buffalo Pitts. Co., Buffalo, Lon. and San. F. Bank, Ltd., Geo. W. Bates & Co., Oregon R. E. Co. of Portland.
" ..... "	PLATT & PLATT. Attorneys for Wells, Fargo & Co.'s Bank.
▲Prineville*..... Crook	M. R. Biggs.
▲Roseburg*†..... Douglas	A. M. CRAWFORD.
¶▲Salem*†.....Marion	CARSON & ADAMS.
Scio*† .....Linn	See Lebanon.
Sheridan*† .....Yamhill	J. T. Simpson.
Silverton*†..... Marion	F. C. DePue.
▲St. Helen*†..... Columbia	J. A. Hall.
Sumpter*.....Baker	Charles E. Roblin.
▲The Dalles*•†..... Wasco	HUNTINGTON & WILSON.
▲Tillamook*† ...Tillamook	Claude Thayer.
▲Toledo*†.....Lincoln	H. Denlinger, Jr.
▲Union*†..... Union	J. M. CARROLL.
▲Vale*..... Malheur	R. G. Wheeler.
▲Wasco*.....Sherman	C. J. Bright.
Weston*†..... Umatilla	R. M. Powers.
Woodburn*†..... Marion	E. P. Morcom.

PENNSYLVANIA.

Albion*†... .....Erie	See Erie.
Allegheny*†.. Allegheny	J. L. RITCHEY. Office, 440 Diamond St., Pittsburg, Pa. Refers to Peoples Nat. Bk., Pittsburg.
▲Allentown*†.....Lehigh	ERDMAN & DIEFENDERFER.
Altoona*†.....Blair	WM. S. HAMMOND.
Ambler*†.. Montgomery	See Norristown.
Annville*†.....Lebanon	Geo. B. Ulrich.
Apollo*† .....Armstrong	W. J. Guthrie.
Ardmore*†.Montgomery	See Norristown.
Ashland*†.....Schuylkill	ALFRED B. GARNER.
Athens*†..... Bradford	H. F. Maynard.
Avondale*†..... Chester	John J. Gheen.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. •Express Office. †Telegraph Station. ¶State Capital.

Town and County.	Name.
Avonmore*Westmorel'nd	See Leechburg.
Bangor*†..Northampton	H. Hagerman.
Beallsville*† ..Washington	See Washington.
▲Beaver*†.....Beaver	Buchanan & McConnell.
Beaverfalls*†.....Beaver	JOHN A. ELLIOTT.
▲Bedford*†.....Bedford	MOSES A. POINTS.
▲Bellefonte*†.....Center	BLANCHARD & BLANCHARD
Belle Vernon*†...Fayette	See Uniontown.
Bellwood*†.....Blair	George M. Meyers.
Bennett*† .....Allegheny	See Pittsburg.
Berlin*†.....Somerset	See Somerset.
Berwick*†..... Columbia	J. L. Evans.
Berwyn*† .....Chester	See West Chester.
Bethlehem*†Northa'pton	W. J. C. LOOS.
Big Run*† .....Jefferson	H. I. Wilson.
Birdsboro*†..... Berks	See Reading.
Blairs Mills*..Huntingdon	See Orbisonia.
Blairsville*†..... Indiana	See Indiana.
▲Bloomsburg*†..Columbia	GRANT HERRING.
Blossburg*†.....Tioga	H. B. Leach.
Boyertown*†..... Berks	See Reading.
Braddock*†....Allegheny	R. E. Stewart.
Bradford*†.....McKean	W. E. BURDICK.
Bristol*†.....Bucks	William & John C. Stuckert.
Brockwayville*† Jeffer'n	H. B. McCullough.
▲Brookville*†...Jefferson	S. A. Craig.
Brownsville*†...Fayette	CHARLES W. BOWMAN.
Bryn Mawr*†.Montgo'ry	See Norristown.
Burgettstown*†. Wash'n	J. W. Donnan.
▲Butler*†.....Butler	T. C. CAMPBELL.
California*† Washington	See Washington.
Cambridge Sp'gs*†.Cra'd	See Meadville.
Canonsburg*†. Wash'n	S. B. Ewing.
Canton*†..... Bradford	J. W. Stone.
Carbondale *†Lackawan	WILLIAM E. WATT.
▲Carlisle*†....Cumberland	J. HARVEY LINE.
Carnegie*†....Allegheny	O. R. Cooke.
Carrolltown* ....Cambria	See Ebensburg.
Catasauqua*†.....Lehigh	A. A. Glick.
Catawissa*†.. ..Columbia	W. H. RHAWN.
Centerhall*† .... Centre	Orvis, Bower & Orvis.
▲Chambersburg*†Fran'in	J. M. McDOWELL.
Charleroi*†..Washington	WM. M. BOGGS.
Chester*†.....Delaware	WASHABAUGH & PENDLETON.
Chicora*† .....Butler	W. B. McBride.
Christiana*†...Lancaster	See Lancaster.
▲Clarion*†.....Clarion	WILSON & GORDON.
Claysville*†. Washington	See Washington.
▲Clearfield*†.....Clearfield	SWOOPE & PATTON.
Clintonville*† ...Venango	See Franklin.
Coalport*†.....Clearfield	See Hollidaysburg.
Coatesville*†.....Chester	W. S. Harlan.
Cochranton*† .Crawford	See Meadville.
Columbia*†.....Lancaster	WM. B GIVEN.
Conneautville*†.Crawf'd	P. C. Sheehan.
Connellsville*†...Fayette	P. S. NEWMYER.
Conshohocken*†..Mon'n	H. M. Tracy.
Coraopolis*†...Allegheny	W. T. Treadway.
Corry*† .....Erie	DON. F. SMITH.
▲Coudersport*† ....Potter	SAMUEL H. GLASSMIRE.
Curwensville*†Clearfield	Swoope & Patton.
▲Danville*† .....Montour	JAMES SCARLET.
Darby*†.....Delaware	See Media.
Dawson*†.....Fayette	See Uniontown.
Delta*† .....York	J. Howard Manifold.
Derry Sta'n*†Westmo'nd	See Greensburg.
Dillsburg*† .....York	John N. Logan.
Downingtown*† Chester	See West Chester.
▲Doylestown*†.....Bucks	HENRY LEAR.
Dubois*†.....Clearfield	W. C. PENTZ.
Duke Center*†...McKean	See Bradford.
Dunbar*† .....Fayette	See Uniontown.
Duncannon*†.....Perry	See New Bloomfield.
Duquesne*† ...Allegheny	CHAS. B. PAYNE.
Dushore*†.....Sullivan	ALPHONSUS WALSH.
East Berlin*† .....Adams	See Gettysburg.
East Brady*†.....Clarion	See Clarion.
East Downington*†Ches'r	See West Chester.
East Greenville*†Mon'n	See Norristown.
▲Easton*†.. Northampton	H. S. CAVANAUGH.
EastStroudsb'rg*†Monr'e	See Stroudsburg.
▲Ebensburg*†....Cambria	EVANS & LEECH.
Edenburg.....Clarion	See Clarion.
Edinboro*†..... Erie	John Proudfit.
Eldred*† .....McKean	P. R. Cotter.
Elizabeth*† .....Allegheny	Harry L. Christy.
Elizabethtown*† Lanca'r	I. N. S. Will.
Elkland*† .....Tioga	F. D. Selph.
Elk Lick*† .....Somerset	See Somerset.
Ellwood City*†Lawrence	H. N. Marshall.
▲Emlenton*†.....Venango	A. E. Middleton.
Emporium*† ...Cameron	Johnson & McNarney.
Ephrata*†.....Lancaster	A. J. Everly.
▲Erie*†.....Erie	ALLEN & ROSENZWEIG.
" "	S. A. DAVENPORT.
Evans City*†.....Butler	See Butler.
Everett*†.....Bedford	Howard Cessna.
Fayette City*†...Fayette	See Uniontown.
Ford City*†..Armstrong	D. B. Heiner.
Forest City*†Susque'nna	James McKinney.
Foxburg*†† .....Clarion	See Clarion.
Fox Chase*†.Philadelphia	See Philadelphia.
▲Franklin*†† .....Venango	B. H. OSBORNE.
Freedom*† .....Beaver	See Beaver.
Freeland*† .....Luzerne	J. M. Carr.
Freeport*†.....Armstrong	G. M. Hill.
Galeton*† .....Potter	Nelson L. Allen.
Gap*† .....Lancaster	James M. Walker.
▲Gettysburg*† .....Adams	W. McSHERRY, JR.
Girard*† .....Erie	C. J. Hinds.
Girardville*† .Schuylkill	See Ashland.
Glen Campbell*† Indiana	See Indiana.
Glen Rock*† .....York	See York.
Greencastle*† ..Franklin	See Waynesboro.
▲Greensburg*†Westmor'd	WILLIAMS, SLOAN & GRIFFITH.
Greenville*† .....Mercer	JOHN W. VOSLER.
Grove City*†.....Mercer	H. K. Daugherty.
Halifax*† .....Dauphin	See Harrisburg.
Hamburg*† .....Berks	J. E. Miller.
Hanover*† .....York	C. E. EHREHART.
¶▲Harrisburg*†..Dauphin	JOHN E. FOX. Refers to Harrisburg National Bank.
Hastings*†..... Cambria	See Ebensburg.
Hatboro*†..Montgomery	See Lansdale.
Hawley*† ..... Wayne	LAWRENCE M. ATKINSON.
Hazleton*†..... Luzerne	FRANK P. BOYLE.
▲Hollidaysburg*†.....Blair	ROBERT W. SMITH.
Homestead*†. Allegheny	C. W. Ashley.
▲Honesdale*†.....Wayne	E. C. Mumford.
Honeybrook*†...Chester	Charles E. Griffith.
Houtzdale*†...Clearfield	Henry Boulton.
Hughesville*†.Lycoming	William E. Crawford.
Hummelstown*†.Da'pl'n	F. J. Schaffner.
▲Huntingdon*† Hunt'don	WILL J. FORBES.
Hyndman*†..... Bedford	See Bedford.
▲Indiana*† .....Indiana	THOMAS SUTTON.
Irwin*†...Westmoreland	See Jeannette.
Jamestown*† .....Mercer	See Greenville.
Jeannette*† W'moreland	J. F. McNaul.
Jenkintown*†Mt'gomery	Frank S. Gentry.
JerseyShore*† Lycoming	A. F. Martin.
Johnsonburg*† .....Elk	A. W. Morningstar.
Johnstown*† ...Cambria	HERMAN E. BAUMER. Refers to First National and City National Banks.
Jonestown*†..... Lebanon	See Lebanon.
Kane*† .....McKean	A. P. Huey.
KennettSquare*†Chester	See West Chester.
Kingston*† .....Luzerne	B. W. Davis.
Kinzua*† .....Warren	See Warren.
▲Kittanning*†.Armstrong	NEALE & PAINTER.
Knox*† .....Clarion	See Clarion.
Knoxville*†.....Tioga	Henry A. Ashton.
Kutztown*†..... Berks	James H. Mart.
▲Lancaster*†.. Lancaster	ADAM J. EBERLY.
Langhorne*†.....Bucks	J. B. Slackhouse.
Lansdale*†..Montgomery	A. R. PLACE.
Lansford*† .....Carbon	See Tamaqua.
▲Laporte*† .....Sullivan	E. J. Mullen.
Latrobe*† Westmoreland	F. Hargrave.
▲Lebanon*† .....Lebanon	LEE L. GRUMBINE.
Leechburg*†.Armstrong	Thomas J. Van Gieson.
Lehighton*† .....Carbon	T. A. Snyder.
▲Lewisburg*† .....Union	ALFRED HAYES.
▲Lewistown*†.....Mifflin	Elder & Son.
Ligonier*†Westmorel'nd	See Greensburg.
Lincoln*.....Lancaster	See Lancaster.
Linesville*†.....Crawford	See Meadville.
Lititz*†.....Lancaster	See Manheim.
Littlestown*† .....Adams	H. C. Hinkle.
▲Lock Haven*† ...Clinton	CHARLES CORSS.
Lykens*†.....Dauphin	See Millersburg.
Mahanoy City*†.Sc'ylkill	J. J. BROWN.
Mahoningtown*†.L'rn'ce	A. L. Hogen.
Malvern*† .....Chester	See West Chester.
Manheim*†.....Lancaster	J. B. Stroh.
Mansfield*† .....Tioga	F. W. Clark.
Marietta*† ....Lancaster	D. B. Case.
Martinsburg*†.....Blair	S. B. Sysinger.
▲Mauchchunk*†....Carbon	FREDERICK BERTOLETTE.
▲McConnellsburg*†.Fulton	M. R. Shaffner.
McDonald*† Washington	Harry J. Nesbit.
McKeesport*† Allegheny	W. A. APPLEGATE.
McKees Rocks*†.Alleg'y	See Allegheny.
McVeytown* .....Mifflin	See Lewistown.
▲Meadville*†.....Crawford	E. W. McARTHUR.
Mechanicsburg*† C'm'l'd	See Harrisburg.
▲Media*† .....Delaware	G. E. Darlington.
▲Mercer*† .....Mercer	W. H. Cochran.
Mercersburg*† .Franklin	H. H. SPANGLER.
Meshoppen*† . Wyoming	See Tunkhannock.
Meyersdale*† ..Somerset	W. N. Koontz.
▲Middleburg*†.....Snyder	F. E. Bower.
Middletown*† ..Dauphin	A. E. BRANDT.
Mifflinburg*† .....Union	J. A. Beard.
▲Mifflintown*† .....Juniata	WILBERFORCE SCHWEYER.
▲Milford*†.....Pike	See Sunbury.
Millersburg*† ...Dauphin	S. S. Bowman.

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Town and County.	Name.
Millerstown†.....Butler	See Butler.
Millheim* .....Center	See Bellefonte.
Milton*•†.Northumb'land	WILLIAM H. HACKENBERG.
Minersville*•† .Schuylkill	H. B. Bartholomew.
Monongahela*•† ..Wash'n	THOMAS H. BAIRD.
▲Montrose*•† Susquehanna	H. A. Denney.
Mt.Carmel*•†Nor'mberl'd	V. AUTEN.
Mt. Jewett*•† ....McKean	H. S. Rogers.
Mount Joy*•† ..Lancaster	F. A. Ricker.
Mt.Pleasant*•† Westm'l'd	N. A. CORT.
Mount Union*•†H'nt'gd'n	See Huntingdon.
Mountville*• ...Lancaster	See Columbia.
Muncy*•† .....Lycoming	R. K. Reeder.
Myerstown*† .....Lebanon	See Lebanon.
Nanticoke*•† .....Luzerne	JAMES M. FRITZ.
Nazareth*• Northampton	Calvin T. Smith.
New Bethlehem*•†.Clar'n	D. M. Geist.
▲New Bloomfield*•† .Perry	J. W. Shull.
New Brighton*•† .Beaver	Harry Calhoon.
▲New Castle*•†..Lawrence	J. NORMAN MARTIN.
New Holland*•† Lancast'r	A. W. Snader.
NewKensing'n*•†W's'm'd	See Allegheny.
New Oxford*•† ....Adams	See Hanover.
Newport*•† .....Perry	James M. Sharon.
Newtown*•† .....Bucks	George A. Jenks.
Newville*•†..Cumberland	H. W. McCrea.
NewWilming'n*•Law'nce	D. F. McCready.
Norristo'n*•†M'ntgomery	E. L. HALLMAN. Refers to People's National Bank.
▲Northeast*•† .....Erie	D. R. Cushman.
North Wales*•†M'ntgo'ry	See Norristown.
Oil City*•† .....Venango	ASH, SPEER & McSWEENEY.
Orbisonia*•†.Huntingdon	J. M. Steese.
Orwigsburg*•†.Schuylkill	See Schuylkill Haven.
Osceola*• .....Tioga	Charles Tubbs.
Osceola Mills*•†Clearfield	See Houtzdale.
Oxford*•† .....Chester	W. T. Fulton.
Palmyra*•† .....Lebanon	See Lebanon.
Parkers L'd'g*† Armst'ng	Isaac Miller.
Parkesburg*•† ...Chester	A. T. Parke.
Parnassus*•†Westmorel'd	John M. Kennedy.
Patton*•† .....Cambria	R. Somerville.
PenArgyl*•†Northampt'n	N. D. Chase.
Pennsburg*•† .Montgo'ry	Jacob B. Hellegass.
Perryopolis*†.... Fayette	See Fayette City.
▲Philadelphia*•† .... Phila.	A. J. & L. J. BAMBERGER, 606 Chestnut Street. Refer to John Wanamaker, City Trust Co. and Market St. National Bank.
" ..... "	JOSEPH S. CLARK, 710 Bullitt Bldg. References: Fourth Street National Bank, First National Bank, and E. W. Clark & Co., bankers.
" ..... "	CARR & FRANCISCUS, Provident Bldg. References: National Wall Paper Co., N. Y.; Provident Life & Tr. Co., and Supplee Hdw. Co., Phila.
" ..... "	CONARD & MIDDLETON 435 Chestnut St. Attorneys for Shriver, Bartlett & Co.
" ..... "	BERNARD GILPIN, 717 Walnut Street. References: National Bank of Commerce and Union National Bank of Philadelphia.
" ..... "	FREDERICK J. SHOYER, 1104 and 1105 Girard Building. Attorney for Prudential Insurance Co. Refers to Girard Trust Co.
Philipsburg*•†.....Centre	George W. Zeigler.
Phœnixville*•† ...Chester	H. H. GILKYSON.
Pinegrove*•†...Schuylkill	F. V. Filbert.
▲Pittsburg*•† ....Allegheny	CHANTLER, McGILL & CUNNINGHAM, Park Bldg. Attorneys for Second National Bank of Pittsburg and German National Bank of Allegheny.
" ..... "	McCREADY & MOORE, Carnegie Bldg. Refer to Pittsburg National Bank of Commerce.
" ..... "	WAY, WALKER & MORRIS, 1526-30 Park Bldg. Commercial law. Reference: Carter, Hughes & Dwight, New York.
" ..... "	THOMAS & MEALS, 432 Diamond St. Refer to Freehold Bank.
Pittston*•† .....Luzerne	S. M. PARKE.
Plymouth*•† .....Luzerne	D. L. & J. Q. Creveling.
Port Allegany*•†.McKe'n	S. W. SMITH.
Portersville*•† .....Butler	See Butler.
Port Royal*•† .....Juniata	See Mifflintown.
Pottstown*•† M'ntgomery	JOHN BROOK EVANS.
▲Pottsville*•† ....Schuylkill	JAMES W. CARLIN.
Prospect*† .....Butler	See Butler.
Punxsutawney*•† .Jef'n	JACOB L. FISHER.
Quakertown*•† .... Bucks	John V. Ommeron.
Quarryville*•†..Lancaster	See Lancaster.
▲Reading*•† ..... Berks	HENRY A. MUHLENBERG. General law practice, collections. Refers to Farmers National Bank.
Redlion*•† ..... York	See York.
Reedsville*•† .....Mifflin	A. Reed Hayes.
Renovo*•† ..... Clinton	Brown & Rogers.
Reynoldsville*•† .Jefferson	M. M. Davis.
▲Ridgway*•† .....Elk	H. A. HALL.
Rimersburg*•† .....Clarion	See Bethlehem.
Rochester*•† .....Beaver	A. P. MARSHALL.
Royersford*•† M'tgomery	E. L. HALLMAN.
Saegerstown*•† Crawford	See Meadville.
Saltsburg*•† .....Indiana	See Indiana.
Sandylake*•† .....Mercer	J. H. Robb.
Sayre*•† .....Bradford	Stewart & Stephens.
Schuylkill Haven*•†Sc'k'l	J. A. Moecker.
Schwenkville*•† .Montg'y	See Norristown.
Scottdale*•† Westmorel'd	William L. Ulery.
▲Scranton*•† .Lackawanna	THOMAS F. WELLS. Refers to Third National, and Dime Deposit & Discount Bank.
" ..... "	WILLARD, WARREN & KNAPP. Attorneys for County Savings Bank & Trust Co. Refers to any Bank in Scranton.
Selinsgrove*•† ....Snyder	Charles Hower.
Sellersville*•† .....Bucks	E. E. Althouse.
Sewickley*•†...Allegheny	O. S. Richardson.
Shamokin*•† .North'mb'd	SAMUEL HECKERT.
Sharon*•† .....Mercer	A. W. WILLIAMS.
Sharpsburg*•† .Allegheny	Thomas J. Ford.
Sharpsville*•† .....Mercer	James A. Pierce.
Shenandoah*•†..Sch'ylk'l	M. M. BURKE.
Shippensburg*•†...Cu'b'd	E. J. McCune.
Shrewsbury*•† ..... York	W. G. Allen.
Siegfried*•†Northampton	See Catasauqua.
Slatington*•† ..... Lehigh	D. D. Roper.
Slipperyrock*..... Butler	See Butler.
▲Smethport*•†.... McKean	GARTON & RICHMOND.
▲Somerset*•† ..... Somerset	KOOSER & KOOSER.
Souderton*•† Montgom'y	Henry M. Brownback.
S.Bethlehem*•†..No'h'p'n	J. D. BRODHEAD.
Spartansburg*•†. Cra'fo'd	See Titusville.
Springboro*•†.. Crawford	See Conneautville.
Spring City*•†.....Chester	Charles S. Wagoner.
Steelton*•†..... Dauphin	F. B. Wickersham.
Stewartstown*•†..... York	W. B. Gemmill.
St. Mary's*•† .....Elk	E. J. Wimmer.
St. Petersburg*•†.Clarion	See Clarion.
Strasburg*..... Lancaster	See Lancaster.
▲Stroudsburg*•†...Monroe	STAPLES & ERDMAN.
Sugargrove*..... Warren	J. C. Hamilton.
▲Sunbury*•† Northumb'l'd	I. CLINTON KLINE.
Susquehanna*•† Susq'h'a	JOHN D. MILLER.
Tamaqua*•†.....Schuylkill	H. B. GRAEFF.
Tarentum*•†.....Allegheny	Kennedy & Smith.
Tidioute*•†.....Warren	See Warren.
▲Tionesta*•† ..... Forest	S. D. Irwin.
Titusville*•†.....Crawford	SAMUEL GRUMBINE.
▲Towanda*•†.....Bradford	WILLIAM LITTLE.
Townville*..... Crawford	See Titusville.
Tremont*•†.... Schuylkill	R. S. BASHORE.
Troy*•† ..... Bradford	Ray Austin.
▲Tunkhannock*•† Wyom'g	James W. Pratt.
Turtlecreek*•†.Allegheny	Homer L. Castle.
Tyrone*•† .....Blair	G. L. OWENS.
Ulysses*• .....Potter	A. S. Burt.
Union City*•† .....Erie	Sproul & Morrow.
▲Uniontown*•†.....Fayette	L. H. FRASHER.
Vandergrift*•†Westmorl'd	James S. Whitworth.
Verona*•†.....Allegheny	See Allegheny.
▲Warren*•† ..... Warren	SMITH & ANDREWS.
▲Washington*•† Washi'g'n	JOHN H. MURDOCK.
Waterford*•† .....Erie	J. A. Bolard.
Watsontown*•† .North'l'd	W. F. Shay.
Wayne*•† ..... Delaware	Christopher Fallon.
Waynesboro*•†. Franklin	J. R. RUTHRAUFF.
▲Waynesburg*•†... Greene	SAMUEL M. SMITH.
▲Wellsboro*•† ..... Tioga	F. E. Watrous.
▲West Chester*•†..Chester	A. P. REID.
Westfield*•† ..... Tioga	D. W. Baldwin.
West Grove*•†....Chester	G. B. Johnson.
West Newton*•† West'l'd	See Greensburg.
Whitehaven*•†...Luzerne	G. L. Halsey.
Wilcox*•† .....Elk	See Ridgway.
▲Wilkes-Barre*•†.Luzerne	JOSEPH MOORE.
Wilkinsburg*•†Allegheny	W. P. Carter.
Williamsburg*•†.... Blair	See Hollidaysburg.
▲Williamsport*•† Lwcom'g	WM. RUSSELL DEEMER. Refers to Williamsport Nat., and Westbranch Nat. Banks.
Wilmerding*•† Allegheny	George W. Herriott.
Windber*•†.....Somerset	See Somerset.
Wrightsville*•†..... York	See Columbia.
Wyalusing*•†... Bradford	E. A. Strong.
Yardley*•† ..... Bucks	See Doylestown.
▲York*•† ..... York	ROBERT J. LEWIS.
Youngsville*•†... Warren	G. A. Jackson.
Zelienople*• .....Butler	See Butler.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

RHODE ISLAND.

Town and County.	Name.
Anthony*†.....Kent	Eugene F. Waner.
Ashaway*....Washington	See Westerly.
▲Bristol*†.....Bristol	Samuel Norris, Jr.
Centerville*†..... Kent	See Providence.
Central Falls*†.....Prov.	See Providence.
Coventry*†..... Kent	See Anthony.
Cranston*†.. Providence	See Providence.
▲East Greenwich*†..Kent	CHARLES J. ARMS.
Greenville*....Providence	See Providence.
Hope Valley*†. Washing'n	See Westerly.
▲Kingston*†. Washington	See Westerly.
Narragansett Pier*†Wash	See Wakefield.
¶▲Newport*†....Newport	W. P. SHEFFIELD, JR.
North Scituate*.....Prov.	See Providence.
Olneyville*†.. Providence	N. W. Littlefield.
Pascoag*†..... Providence	Edward F. Lovejoy.
Pawtucket*† Providence	JOHN J. FITZGERALD.
Phenix*●.....Kent	See Anthony.
¶▲Providence*† Provide'e	FRANK H. JACKSON, 49 Westminster St. Refers to Industrial Trust Co., Providence, and Hubbell Publishing Co., New York.
" ..... "	ARTHUR P. SUMNER, 17 Custom House St. Refers to First National Bank.
Slatersville*..Providence	See Woonsocket.
Wakefield*† Washington	F. C. Olney.
Warren*†.....Bristol	GEORGE L. COOKE.
Warwick*●..... Kent	See East Greenwich.
Westerly*†..Washington	OLIVER H. WILLIAMS.
Wickford*†. Washington	See Westerly.
Woonsocket*† Provide'e	WILLIAM G. RICH. Refers to Woonsocket National Bank.

SOUTH CAROLINA.

Town and County.	Name.
▲Abbeville*†....Abbeville	PARKER & GREENE.
▲Aiken*†.....Aiken	HENDERSONS.
Allendale*†.... Barnwell	See Denmark.
▲Anderson*†.....Anderson	TRIBBLE & PRINCE.
▲Bamberg*†..... Bamberg	John R. Bellenger.
▲Barnwell*†.... Barnwell	R. A. Ellis.
Batesburg*†.. Lexington	See Edgefield.
▲Beaufort*†..... Beaufort	W. J. VERDIER.
Belton*†.....Anderson	See Greenville.
▲Bennettsville*† Marlboro	T. W. Boucher.
Blackburg*†... Cherokee	E. A. Trescot.
Blackville*†.... Barnwell	See Denmark.
Branchville*†Orangeb'rg	W. H. Reedish.
▲Camden*†..... Kershaw	C. L. Winkler.
▲Charleston*†. Charleston	MORDECAI & GADSDEN. Counsel State Savings Bank. Attorneys in South Carolina for Postal Telegraph Cable Company; Plant System of Railways; Armour & Co., Chicago. Refer to president or cashier of any bank in Charleston; Nat. Park Bank, of New York, and Standard Oil Co., Baltimore.
Cheraw*†....Chesterfield	Stevenson & Matheson.
▲Chester*†..... Chester	HENRY & McLURE.
▲Chesterfield*. Chesterfield	E. J. Kennedy.
Clinton*†.....Laurens	See Laurens.
Clio*†.....Marlboro	T. W. Boucher.
¶▲Columbia*†... Richland	WM. H. LYLES. Solicitor for the Bank of Columbia, S. C.
▲Conway*†.....Horry	R. B. Scarborough.
▲Darlington*† .Darlington	WOODS & MACFARLAN.
Denmark*†.... Bamberg	S. G. Maryfield.
Dillon*†.....Marion	Sellens & Sellens.
Easley*†.....Pickens	See Pickens.
▲Edgefield*†.... Edgefield	A. S. TOMPKINS.
Fingerville.. Spartanburg	See Spartanburg.
▲Florence*†..... Florence	P. A. WILCOX.
Fort Mill*†.....York	See Rockhill.
▲Gaffney*†..... Cherokee	Wallace & Otts.
▲Gergetown*†Georget'wn	Walter Hazard.
▲Greenville*†.. Greenville	ISAAC M. BRYAN.
▲Greenwood*† Greenwo'd	SHEPPARDS & GRIER.
▲Hampton*†.... Hampton	James W. Moore.
Heath Springs* Lancaster	See Lancaster.
Johnston*† .... Edgefield	See Edgefield.
Kershaw*†.... Lancaster	E. D. Blakeney.
▲Kingstree*† .Williamsb'g	T. M. Gilland.
▲Lancaster*†... Lancaster	ERNEST MOORE.
▲Laurens*†..... Laurens	W. H. MARTIN.
▲Lexington*†.. Lexington	Efird & Dorcher.
▲Manning*†.... Clarendon	W. C. Davis.
▲Marion*●..... Marion	C. A. WOODS.
McColl*†..... Marlboro	See Bennettsville.
▲Monks Corner*† Berkeley	See Charleston.
Mullins*†.....Marion	See Marion.
▲Newberry*†...Newberry	J. Y. CULBREATH.
Newry*.....Oconee	See Walhalla.
▲Orangeburg*† Orangeb'g	JAMES F. IZLAR.
Pelzer*†..... Anderson	See Greenville.
Pendleton*†... Anderson	R. W. Simpson.
▲Pickens*.....Pickens	Julius E. Boggs.
Prosperity*†.. Newberry	See Newberry.
Ridgeway*†.....Fairfield	R. A. Means.
Rock Hill*†.....York	W. J. CHERRY.
▲Saluda*..... Saluda	Ramage & Gregory.
Seneca*†..... Oconee	See Walhalla.
▲Spartanburg*† Sp'rtanb'g	JOHNSON & NASH.
▲St. George*...Dorchester	J. Otey Reed.
St. Matthews*†Orangeb'g	See Orangeburg.
Summerville*† Dorch'ter	H. A. M. Smith.
▲Sumter*†.....Sumter	LEE & MOISE.
Timmonsville*†Florence	See Florence.
▲Union*†..... Union	HYDRICK & SAWYER.
Varnville*†..... Hampton	J. W. Moore.
▲Walhalla*†..... Oconee	R. A. Thompson.
▲Walterboro*† .. Colleton	Griffin & Padgett.
Westminster*†...Oconee	See Walhalla.
Williamston*† Anderson	See Greenville.
▲Winnsboro*†.... Fairfield	A. S. & W. D. DOUGLAS.
▲Yorkville*†..... York	G. W. S. HART.

SOUTH DAKOTA.

Town and County.	Name.
▲Aberdeen*† ..... Brown	C. M. STEVENS.
Alcester*†..... Union	See Elk Point.
▲Alexandria*† ..... Hanson	E. E. Wagner.
Alpena*†.....Jerauld	L. N. Loomis.
Andover*†.....Day	See Webster.
Arlington*†.. Kingsbury	E. W. Smith.
▲Armour*† ..... Douglas	JOHN T. MATHEWS.
Artesian*†..... Sanborn	See Woonsocket.
Aurora*†..... Brookings	See Brookings.
▲Bangor*..... Walworth	W. R. Green.
▲Bellefourche*†.....Butte	T. W. La Fleiche.
Beresford*†..... Union	CHARLES W WOLBERT.
Bigstone*† ..... Grant	F. F. Moore.
Bijou Hills*.....Brule	S. E. Wilson.
Blunt*† ..... Hughes	See Pierre.
Bowdle*†..... Edmunds	A. F. Le Claire.
Bradley*†..... Clark	See Clark.
Bridgewater*†.. McCook	E. L. Abel.
Bristol*†..... Day	See Webster.
▲Britton*†..... Marshall	Byron Abbott.
▲Brookings*†.. Brookings	CHEEVER & HALL.
Bryant*†..... Hamlin	L. W. Stoeckel.
Canastota*.....McCook	See Salem.
Canova*† ..... Miner	See Howard.
▲Canton*†..... Lincoln	HUNDSON & FORREST.
Carthage*†..... Miner	See Howard.
Castalia*.. Charles Mix	See Edgerton.
▲Castlewood*†..... Hamlin	Ezra Adams.
Centerville*†.....Turner	KUNKLE & KUNKLE.
▲Chamberlain*†.....Brule	James Brown.
▲Clark*†..... Clark	C. G. SHERWOOD.
▲Clearlake*†..... Deuel	T. J. LAW.
Colman*† ..... Moody	See Dell Rapids.
Columbia*†..... Brown	I. Hunsberger.
Conde*† ..... Spink	David Robertson.
Custer*†..... Custer	E. L. Grantham.
▲Davis*†..... Turner	See Parker.
▲Deadwood*† .. Lawrence	MARTIN & MASON.
Dell Rapids*† Minnehaha	R. W. Hobart.
Desmet*†.....Kingsbury	E. S. Johnson.
Doland*†.....Spink	Korns & Clark.
Edgmont*†.. Fall River	T. F. McConville.
Edgerton*....Charles Mix	G. P. HARBEN.
Egan*†..... Moody	See Flandreau.
Elk Point*†..... Union	H. M. Wallace.
Elkton*†..... Brookings	Alexander & Hooker.
Emery*†..... Hanson	See Alexandria.
Erwin*†..... Kingsbury	A. W. Stone.
Estelline*†..... Hamlin	M. S. Liebenstein.
Eureka*†.....McPherson	James M. Brown.
▲Fairfax*..... Gregory	E. M. Starcher.
Fairview*† ..... Lincoln	See Canton.
▲Faulkton*†..... Faulk	Frank Turner.
▲Flandreau*†..... Moody	GEORGE RICE.
▲Fort Pierre*†.....Stanley	Homer & Stewart.
Frankfort*†..... Spink	See Redfield.
Frederick*†..... Brown	J. C. Simmons.
Freeman*†.. Hutchinson	See Menno.
▲Gannvalley*..... Buffalo	H. B. Farren.
Garretson*†..Minnehaha	Orr & Rodabaugh.
Gary*†..... Deuel	Ashley L. Houghton.
▲Gettysburg*†..... Potter	F. B. PATTERSON.
Groton*† ..... Brown	F. E. Campbell.
Harrison*..... Douglas	See Armour.
Hartford*† .. Minnehaha	See Sioux Falls.
Hecla*†..... Brown	See Aberdeen.
Hetland*†..... Kingsbury	F. W. McGinness.
▲Highmore*†..... Hyde	F. M. Barnes.
Hill City*†..Pennington	See Rapid City.
Hitchcock*†..... Beadle	E. Wilson.

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Town and County.	Name.
▲Hot Springs*•† Fall River	LOOMIS S. CULL.
▲Howard*•† ..... Miner	Farmer & Farmer.
Hudson*•† ..... Lincoln	A. R. Jamison.
Hurley*•† ..... Turner	John W. Edmunds.
▲Huron*•† ..... Beadle	PYLE & TAYLOR.
▲Ipswich*•† ..... Edmunds	C. H Barron.
Irene*•† ..... Clay	See Yankton.
Iroquois*•† ... Kingsbury	C. G. Swafford.
Jefferson*•† ..... Union	See Elkpoint.
Keystone* ... Pennington	See Hill City.
Kimball*•† ..... Brule	J. B. Long.
Lake Preston*•† Kingsb'y	A. R. Abel.
Langford*•† .... Marshall	See Britton.
Lead*•† ..... Lawrence	G. B. Thompson.
Lennox*•† ..... Lincoln	See Canton.
▲Leola* ..... McPherson	See Eureka.
Lesterville*•†... Yankton	A. S. Dunning.
▲Madison*•† ..... Lake	J. H. Williamson.
Mellette*•† ..... Spink	A. A. TWICHELL.
Menno*•† .... Hutchinson	W. Dimock.
▲Millbank*•† ..... Grant	GEORGE S. RIX.
▲Miller*•† ..... Hand	JOHN PUSEY.
▲Mitchell*•† ..... Davison	T. J. SPANGLER.
Montrose*•† ..... McCook	M. A. Butterfield.
▲Mound City* ... Campbell	A. Sutherland.
Mount Vernon*•†Davison	See Mitchell.
▲Oacoma* ..... Lyman	J. G. Bartine.
Oldham*•† ..... Kingsbury	See Desmet.
▲Olivet* ..... Hutchinson	M. T. Halphide.
▲Onida* ..... Sully	J. H. Gropengieser.
▲Parker*•†.. Turner	EDWIN L. BROWN.
Parkston*•†.. Hutchinson	John G. Hawley.
Pierpoint*•† ..... Day	See Webster.
¶▲Pierre*•† ..... Hughes	IVAN W. GOODNER.
▲Plankinton*•†..... Aurora	S. H. Bakewell.
Platte..... Charles Mix	G. B. HARBEN.
Pukwana*•† ..... Brule	See Chamberlain.
▲Rapid City*•†. Pennington	WOOD & BUELL.
▲Redfield*•† ..... Spink	STERLING & MORRIS.
Revilio*•† ..... Grant	H. E. Jones.
▲Salem*•† ..... McCook	E. H. Wilson.
Scotland*•†.. Bon Homme	F. D. Wicks.
▲Sioux Falls*•† Minnehaha	BAILEY & VOORHEES. Attorneys for Sioux Falls National Bank, W. U. Telegraph Co., Illinois Central R. R. Co., the Burlington, Cedar Rapids & Northern Ry. Co., and R. G. Dun & Co.
Sisseton*•† ..... Roberts	R. O. Pearson.
Spearfish*•† .... Lawrence	R. F. Crawford.
Spencer*•† ..... McCook	See Salem.
Springfield*•† Bonhomme	Wilcox & Clermont.
▲Sturgis*•† ..... Meade	CHARLES C. POLK.
Summit*•† ..... Roberts	See Wilmot.
Toronto*•† ..... Deuel	See Clear Lake.
Tripp*•† ..... Hutchinson	See Armour.
▲Tyndall*•† ... Bonhomme	W. T. Williams.
Valley Springs*•† Minn'ha	See Sioux Falls.
Verdon*•† ..... Brown	See Groton.
▲Vermillion*•† ..... Clay	J. A. COPELAND.
Viborg*•† ..... Turner	See Parker.
Vienna*•† ..... Clark	See Clark.
Volga*•† ..... Brookings	A. S. Mitchell.
Wakonda*•†..... Clay	See Centerville.
Warner*•† ..... Brown	See Aberdeen.
▲Watertown*•†. Codington	IRVIN H. MYERS.
Waubay*•† ..... Day	See Webster.
▲Webster*•† ..... Day	FRANK SEARS.
Wessington*•† ..... Beadle	F. M. Simmons.
▲Wessington Sp'gs*. Jer'ld	J. R. Francis.
▲Wheeler* .... Charles Mix	D. P. Lamb.
White*•† ..... Brookings	Charles H. Farrell.
WhiteLake*•† .... Aurora	A. H. Henneous.
Whiterock*•† .... Roberts	See Sisseton.
Whitewood*•†.. Lawrence	See Deadwood.
Willowlake*•† ..... Clark	See Clark.
▲Wilmot*•† ..... Roberts	HOWARD BABCOCK.
Wolsey*•† ..... Beadle	Chenoweth Bros.
▲Woonsocket*•†.. Sanborn	J. T. Kean.
Worthing*•†..... Lincoln	See Canton.
▲Yankton*•†..... Yankton	FRENCH & ORVIS.

TENNESSEE.

Town and County.	Name.
▲Alamo* ..... Crockett	Isaac K. Revelle.
Alexandria* ..... DeKalb	Dan Williams.
▲Altamont ..... Grundy	See Tracy City.
▲Ashland City*.. Cheatham	J. J. Lenox.
▲Athens*•† ..... McMinn	BURKETT & MANSFIELD.
Bellbuckle*•†.... Bedford	W. B. Bates.
Bellis*•† ..... Crockett	Eugene Casey.
▲Benton* ..... Polk	B. B. C. Witt.
▲Blountville* ..... Sullivan	H. H. Smith.
▲Bolivar*•† ..... Hardeman	Wood & McNeal.
Bristol*•† ..... Sullivan	CURTIN & HAYNES.
▲Brownsville*•†. Haywood	J. W. E. MOORE.
▲Byrdstown* ..... Pickett	W. J. Chilton.
▲Camden*•† ..... Benton	S. L. Peeler.
▲Carthage*•• ..... Smith	J. M. Fisher.
▲Celina* ..... Clay	M. C. Sidwell.
▲Centerville*•†... Hickman	CLAGETT & FLOWERS.
▲Charlotte* ..... Dickson	Morris & Cook.
▲Chattanooga*•†. Hamilton	COOKE, SWANEY & COOKE. Attorneys for Southern Ry. Co. Refer to any Bank in Chattanooga.
" ..... "	CHARLES W. RANKIN. Refers to any Bank in Chattanooga.
" ..... "	SYDNEY B. WRIGHT. Refers to First National Bank.
▲Clarksville*•† .... Montg'y	LEECH & SAVAGE.
▲Cleveland*•† ..... Bradley	J. C. Ramsey.
Clifton* ..... Wayne	See Waynesboro.
▲Clinton*•† ..... Anderson	J. A. Fowler.
Coalcreek*•† .. Anderson	See Clinton.
Collierville*•† ..... Shelby	See Memphis.
▲Columbia*•† ..... Maury	J. C. VOORHIES
▲Cookeville*•† ..... Putnam	A. Algood.
▲Covington*•†..... Tipton	C. B. Simonton.
▲Crossville*... Cumberland	Robinson, Smith & Lansden.
Cumberl'd Gap*•†Claib'ne	J. H. S. Morison.
▲Dandridge*† .... Jefferson	Eugene Holtsinger.
▲Dayton*•† ..... Rhea	B. G. McKENZIE.
▲Decatur* ..... Meigs	J. W. Lillard.
▲Decaturville* .... Decatur	J. A. England.
Decherd*•† ..... Franklin	See Winchester.
Dickson*•†..... Dickson	W. E. Cullum.
▲Dover* ..... Stewart	J. W. Stout.
▲Dresden*•† ..... Weakley	T. K. Reynolds.
▲Dunlap*•†..... Sequatchie	Stewart & Stewart.
Dyer*•†..... Gibson	See Trenton.
▲Dyersburg*•†..... Dyer	D. B. JOHNSON.
▲Elizabethton*†..... Carter	TIPTON & MILLER.
▲Erin*•†..... Houston	Dunbar & Hobbs.
▲Erwin*..... Unicoi	See Johnson City.
▲Fayetteville*•† ... Lincoln	W. B. LAMB.
▲Franklin*•†... Williamson	HEARN, McCORKLE & LANE.
▲Gainesboro* ..... Jackson	J. T. & O. H. Anderson.
▲Gallatin*•†..... Sumner	B. D. BELL.
Goodlettsville*†Davidson	Pardue & Bass.
Gordonsville*•..... Smith	E. M. McDonald.
▲Greeneville*•† .... Greene	Shoun & Susong.
Greenfield*•† ... Weakley	J. C James.
Halls*•..... Lauderdale	See Dyersburg.
Harriman*•† ..... Roane	S. C. BROWN.
▲Hartsville* ..... Trousdale	J. E. Foust. Jr.
▲Henderson*•†..... Chester	T. F Stubblefield.
Humboldt*•†..... Gibson	J. A. Collingsworth.
▲Huntingdon*•† .... Carroll	Allbritten & Maddox.
▲Huntsville*..... Scott	J. F. Baker.
▲Jacksboro* ..... Campbell	W. R. Peters.
▲Jackson*•†..... Madison	ROBERT W. HAYNES.
▲Jamestown*•..... Fentress	CONATSER & CASE.
▲Jasper*•†..... Marion	Spears & Roberson.
Jellico*•†..... Campbell	H. M. Goins.
JohnsonCity*•†. Washin'n	KIRKPATRICK, WILLIAMS & BOWMAN.
▲Jonesboro*•† Washington	Newton Stocker.
Kenton*•† ..... Obion	J. L. Fry.
▲Kingston*..... Roane	YOUNG & BREAZEALE.
▲Knoxville*•† ..... Knox	CORNICK & CORNICK. Refer to East Tennessee National Bank, City National Bank, and Union Bank.
" ..... "	GREEN & SHIELDS. Attorneys for City National Bank.
" ..... "	LUCKY, SANFORD & FOWLER. Attorneys for East Tennessee National Bank. Refer to Central Trust Co. of New York.
▲Lafayette* ..... Macon	J. S. Wootten.
▲Lawrenceburg*•¶Lawr'ce	W. R. King.
▲Lebanon*•†..... Wilson	McCLAIN & McCLAIN.
Lenoir City*..... Loudon	Fox & Greer.
▲Lewisburg*•†..... Marshall	W. P. McClure.
▲Lexington*•†..Henderson	John E. McCall.
Liberty*..... De Kalb	See Smithville.
▲Linden* ..... Perry	Fred M. Carter.
▲Livingston*..... Overton	W. H. Hussey.
▲Loudon*•† ..... Loudon	G. W. Fox.
▲Lynchburg*..... Moore	Parks & Parks.
Lynnville*•†..... Giles	See Pulaski.
▲Madisonville*†.... Monroe	McCroskey & McCroskey.
▲Manchester*•† .... Coffee	Cross & Ramsey.
Martin*•† ..... Weakley	BAWDEN & MAIDEN.
▲Maryville*•..... Blount	F. H. LAMON.
▲Maynardville*..... Union	N. & Samuel J. Allor.
McKenzie*•† ..... Carroll	See Huntingdon.
▲McMinnville*•†.... Warren	LIND & HOODENPYL.
▲Memphis*•†..... Shelby	HENRY CRAFT, Equitable Bldg. Attorney for Union & Planters Bank. A complete collection department.

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▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Memphis *•† ..... Shelby (*Continued.*)	McFARLAND & NEBLETT, 22 Madison st. Attorneys for National Bank of Commerce.
" ..... "	METCALF & METCALF. Refer to any bank in Memphis.
" ..... "	WILLIAM A. PERCY, Porter Building. Attorney Memphis National Bank and Peoples Saving Bank.
" ..... "	SCRUGGS & ROSEBROUGH, Attorneys for Security Bank. Refer to any bank in the city.
" ..... "	WARINNER & WARINNER, Attorneys for First National Bank.
Milan*•† ..... Gibson	S. R. CLARK.
▲Morristown*•† .. Hamblen	SHIELDS & MOUNTCASTLE.
Mossycreek*•† .. Jefferson	C. T. Rankin.
▲Mountain City* .. Johnson	Donnelly & Donnelly.
Mount Pleasant*•† .. Maury	See Columbia.
▲Murfreesboro*•† Rather'd	PALMER & RIDLEY.
¶▲Nashville*•† ... Davidson	MOORE & McNALLY, Cole Bldg. References—New York: Carter, Hughes & Dwight; Nashville: Union Bank & Trust Co.
Newbern*•† ..... Dyer	N. L. Scobly.
Newburg ..... Lewis	See Columbia.
▲Newport*•† ..... Cocke	H. N. Cate.
Obion*•† ..... Obion	See Union City.
▲Ooltewah*•† ..... James	See Chattanooga.
▲Paris*•† ..... Henry	J. C. SWEENEY.
Petersburg*•† .... Lincoln	See Fayetteville.
▲Pikeville*•† ..... Bledsoe	John C. Myers.
▲Pulaski*•† ..... Giles	HUME R. STEELE.
▲Ripley*•† ..... Lauderdale	Thomas Steele.
Rockwood*•† ..... Roane	T. A. WRIGHT.
▲Rogersville*•† ... Hawkins	J. O. Phillips.
Rutherford*•† .... Gibson	A. J. Elwie.
Rutledge*•† ..... Grainger	A. F. Bryan.
▲Savannah* ..... Hardin	Broyles & McDougall.
▲Selmer*•† ..... McNairy	W. K. Abernathy.
▲Seviervilla*•† ..... Sevier	M. B. McMahon.
▲Shelbyville*•† .... Bedford	E. CALDWELL.
▲Smithville* ..... DeKalb	R. L. Cantrell.
▲Sneedville* ..... Hancock	W. B. Davis.
▲Somerville*•† ..... Fayette	H. C. Moorman.
South Pittsburg*•† Marion	M. M. Allison.
▲Sparta*•† ..... White	M. A. Cummings.
▲Spencer* ..... Van Buren	A. L. Hamby.
Spring City*•† ..... Rhea	R. C. M. Cunningham.
▲Springfield*•† .. Robertson	A. E. GARNER.
Sweetwater*•† .... Monroe	Young & Young.
▲Tazewell*• ..... Claiborne	H. Y. Hughes.
▲Tiptonville* ..... Lake	W. W. Cochran.
Tracy City*•† ..... Grundy	J. B. Ferguson.
▲Trenton*•† ..... Gibson	WALKER & HUNT.
Trimble*•† ..... Tyer	See Newbern.
Troy* ..... Obion	J. G. Smith & Son.
Tullahoma*•† ..... Coffee	Davidson & Aydelott.
▲Union City*•† ..... Obion	L. S. PARKS.
▲Wartburg* ..... Morgan	Baker & Riseden.
Wartrace*•† ..... Bedford	C. S. Ivie.
Watertown*• ..... Wilson	A. P. Womock.
▲Waverly*•† ... Humphreys	THOMAS F. BOWMAN.
▲Waynesboro* ..... Wayne	John F. Morrison.
▲Winchester*•† .. Franklin	EMBREY & TAYLOR.
▲Woodbury* ..... Cannon	James A. Jones.

TEXAS.

Town and County.	Name.
▲Abilene*•† ..... Taylor	JOHN BOWYER.
▲Albany*•† .... Shackleford	WARREN & WEBB, Attorneys. WEBB & HILL, Agents.
Alice*•† ..... Nueces	See Corpus Christi.
▲Alpine*•† ..... Brewster	L. F. Flshback.
Alvarado*•† ..... Johnson	I. A. Patton.
Alvin*•† ..... Brazoria	L. F. Flshback.
Alvord*•† ..... Wise	J. W. Bashaw.
▲Amarillo*•† ..... Potter	Piemmons & Veal.
▲Anderson* ..... Grimes	Buffington & Buffington.
▲Angleton*•† ..... Brazoria	L. R. Bryan.
▲Anson* ..... Jones	R. Colbert.
Aransas Pass*•† San Pat'lo	See Corpus Christi.
▲Archer City* ..... Archer	T. H. Marberry.
Arlington*•† ..... Tarrant	J. O. W. Burney.
▲Athens*•• ..... Henderson	RICHARDSON, WATKINS MILLER.
Atlanta*•† ..... Cass	O'Neal & Allday.
¶▲Austin*•† ..... Travis	J. L. PEELER. General Attorney for John W. Mackay, New York; First National Bank of Austin, and James H. Raymond & Co., bankers.
" ..... "	WEST & COCHRAN, Attorneys for Austin National Bank.
▲Baird*•† ..... Callahan	O. Bowyer.
▲Ballinger*•† ..... Runnels	HARRIS & SMITH.
▲Bandera* ..... Bandera	J. R. Storms.
▲Barstow*•† ..... Ward	See Pecos.
Bartlett*•† .... Williamson	See Belton.
▲Bastrop*•† ..... Bastrop	ORGAIN & GARWOOD.
▲Batesville* ..... Zavalla	See Pearsall.
▲Bay City* ..... Matagorda	William E. Austin.
▲Beaumont*•† ... Jefferson	GREER & GREER.
▲Beeville*•† ..... Bee	J. C. CRISP
▲Bellville*•† ..... Austin	Blake & Holland.
▲Belton*•† ..... Bell	A. M. MONTRITH.
▲Benjamin* ..... Knox	G. B. Landrum.
Bertram*•† ..... Burnet	See Burnet.
▲Bigspring*•† ..... Howard	S. H. MORRISON.
Blanco* ..... Blanco	J. W. Baines.
Blooming Grove*•† Nav'o	Callicutt & Call.
Blossom*•† ..... Lamar	See Paris.
▲Boerne*•† ..... Kendall	F. W. Schweppe.
▲Bonham*•† ..... Fannin	R. B. SEMPLE.
▲Boston ..... Bowie	See Texarkana.
Bowie*•† ..... Montague	W. C. NEWMAN.
▲Brackettville*•† ... Kinney	W. L. CLAMP.
▲Brady* ..... McCulloch	F. M. Newman.
Brandon*•† ..... Hill	See Hillsboro.
▲Breckenridge* .. Stephens	William Veale & Son.
Bremond*•† ... Robertson	J. W. Woods.
▲Brenham*•† .. Washington	CAMPBELL & PENNINGTON.
Bridgeport*•† ..... Wise	C. A. Bridgeman.
▲Brownsville*•† .. Cameron	JAMES B. WELLS.
▲Brownwood*•† .... Brown	JENKINS & McCARTNEY.
▲Bryan*•† ..... Brazos	DOREMUS & BUTLER.
Burkeville* ..... Newton	Blake & Smith.
▲Burnet*•† ..... Burnet	J. G. Cook.
Burton*•† .... Washington	J. J. McCain.
▲Caldwell*•† ..... Burleson	Alexander & Heslip.
Calvert*•† ..... Robertson	Field & Taylor.
▲Cameron*•† ..... Milam	HEFLEY, McBRIDE & WATSON.
▲Canadian*•† ..... Hemphill	W. D. Fisher.
▲Canton* ..... Van Zandt	Haynes & Reese.
▲Canyon*• ..... Randall	See Amarillo.
▲Carrizo*† ..... Zapata	See Pearsall.
▲Carrizo Springs* .Dimmit	See Pearsall.
▲Carthage*•† ..... Panola	Claude Pollard.
Castroville* ..... Medina	See Uvalde.
▲Center* ..... Shelby	I. O. B. RICHARDSON.
▲Centerville* ..... Leon	Dean & Dean.
▲Channing*•† ..... Hartley	W. Boyce.
Chico*•† ..... Wise	John L. Morris.
▲Childress*•† ..... Childress	W. T. McConnell.
Cisco*•† ..... Eastland	J. J. Butts.
▲Clairemont* ..... Kent	See Snyder.
▲Clarendon*•† ..... Donley	H. B. White.
▲Clarksville*•† .. Red River	Chambers & Dook.
▲Claude*•† ..... Armstrong	Ira Webster.
▲Cleburne*•† ..... Johnson	GOLDSMITH & WALKER.
Clifton*•† ..... Bosque	J. C. O'Bryan.
▲Coldspring* .. San Jacinto	Felix G. Bryan.
▲Coleman*•† ..... Coleman	T. R. AUSTIN.
▲Colorado*•† ..... Mitchell	W. B. Crockett.
Columbia*•† .... Brazoria	J. N. Shapard.
▲Columbus*•† .... Colorado	GEORGE McCORMICK.
▲Comanche*•† .. Comanche	L. B. Russell.
Commerce*•† ..... Hunt	T. W. Thompson.
▲Conroe*•† .. Montgomery	T. E. Humphrey.
▲Cooper*•† ..... Delta	L. L. Wood.
▲Corpus Christi*•† Nueces	DELMA & GIVENS.
▲Corsicana*•† ... Navarro	McKIE & AUTRY.
▲Cotulla*•† ..... La Salle	C. H. Mayfield.
Cresson*•† ..... Hood	See Cleburne.
▲Crockett*•† ..... Houston	NUNN & NUNN.
▲Crowell* ..... Foard	Robert Cole.
▲Cuero*•† ..... DeWitt	JOHN H. BAILEY.
▲Dangerfield*•† .... Morris	J. M. Moore.
▲Dallas*•† ..... Dallas	SAMUEL A. LEAKE. Attorney for National Exchange Bank.
▲Decatur*•† ..... Wise	R. E. CORSWELL.
DeKalb*•† ..... Bowie	W. W. Dillard.
Deleon*•† ..... Comanche	A. R. Pool.
▲Delrio*•† ..... Valverde	JOSEPH JONES.
Denison*•† ..... Grayson	W. M. PECK.
▲Denton*•† ..... Denton	ALVIN C. OWSLEY.
Detroit*•† ..... Red River	See Clarksville.
▲Dickens* ..... Dickens	See Plainview.
▲Dimmitt* ..... Castro	S. Gaugh.
Dublin*•† ..... Erath	McCAIN & DANIELS.
▲Dumas ..... Moore	See Amarillo.
Eaglelake*•† ... Colorado	W. S. Strickland.
▲Eagle Pass*•† .. Maverick	J. M. GOGGIN.
▲Eastland*•† ..... Eastland	D. G. Hunt.
▲Edna*•† ..... Jackson	Dobbs & McCrory.
Elcampo*•† ..... Wharton	W. L. Hall.
Elgin*•† ..... Bastrop	See Bastrop.
▲El Paso*•† ..... El Paso	BEALL & KEMP.
▲Emma* ..... Crosby	J. WILSON BOYLE.
▲Emory*•† ..... Rains	W. H. Clendenin.
▲Ennis*•† ..... Ellis	D. F. SINGLETON.
▲Fairfield* ..... Freestone	Boyd, Compton & Anderson.
Farmersville*•† .... Collin	D. P. JOHNSON.
Ferris*•† ..... Ellis	M. McKnight.
Flatonia*•† ..... Fayette	Lane & Lane.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Floresville*†..... Wilson	B. F. BALLARD.
▲Floydada*..... Floyd	See Plainview.
Forney*†.....Kaufman	See Terrell.
▲Fort Davis*†.... Jeff Davis	O. L. Price.
▲Fort Stockton* .... Pecos	See Pecos.
▲Fort Worth*†....Tarrant	COWAN & BURNEY. Attorneys for American Nat. Bank.
" ..... "	WEST, SMITH & CHAPMAN. Attorneys for First National Bank.
▲Franklin*†....Robertson	J. D. Gann.
▲Fredericksburg* Gillespie	A. O. COOLEY.
Frost*.....Navarro	B. H. Johnson.
▲Gail*..... Borden	See Snyder.
▲Gainesville*†.. Galveston	STUART & BELL.
▲Galveston*†....Galveston	MANN & BAKER. Att'ys for Texas Guarantee & Trust Co.
" ..... "	SPENCER & SCOTT. Refer to Galveston National Bank or any Bank or business man in Galveston.
Ganado*†..... Jackson	See Edna.
▲Garden City*.. Glasscock	See Midland.
Garland*†..... Dallas	See Dallas.
▲Gatesville*†.....Coryell	J. E. Walker.
▲Georgetown*†.. Will'son	SANSOM & SANSOM.
▲Giddings*†..... Lee	J. L. Rousseau.
▲Gilmer*†..... Upshur	Barnwell & Eberhart.
▲Glenrose*..... Somervell	B. F. ROBERTS.
▲Goldthwaite*†..... Mills	E. B. ANDERSON.
▲Goliad*†..... Goliad	G. E. Pope.
▲Gonzales*†..... Gonzales	BURGESS & HOPKINS
▲Graham*†..... Young	Arnold & Arnold.
▲Granbury*†..... Hood	J. J. HINER.
Grandview*†... Johnson	F. A. Arnold.
Granger*†... Williamson	J. W. Posey.
▲Greenville*†.....Hunt	CRADDOCK & LOONEY.
▲Groesbeck*†...Limestone	Farrar, Williams & Farrar.
▲Groveton*†..... Trinity	Kenley & Stevenson.
▲Guthrie*..... King	See Benjamin.
▲Hallettsville*†... Lavaca	PATTON & ELLIS.
▲Hamilton*†..... Hamilton	J. A. Eidson.
▲Hansford..... Hansford	See Canadian.
▲Haskell*..... Haskell	Foster & Scott.
Hearne*†..... Robertson	Bishop & Lane.
▲Hemphill*..... Sabine	A. D. Hamilton.
▲Hempstead*†..... Waller	A. C. Tompkins.
▲Henderson*†..... Rusk	J. HARVEY TURNER.
▲Henrietta*†..... Clay	W. G. EUSTIS.
Hico*†..... Hamilton	D. Langford.
▲Hidalgo*..... Hidalgo	See Rio grande.
Higgins*†..... Lipscomb	E. C. Gray.
▲Hillsboro*†..... Hill	WEAR & MORROW.
Holland*†..... Bell	See Temple.
▲Hondo*†.....Medina	E. De Montel.
Honeygrove*†....Fannin	G. W. Wells.
▲Houston*†.....Harris	GOLDTHWAITE & MOODY. Attorneys for First National Bank.
" ..... "	W. C. OLIVER. Refers to First National Bank and American National Bank.
Howe*†..... Grayson	See Sherman.
Hubbard*..... Hill	Boyd & Frisby.
▲Huntsville*†.....Walker	McKINNEY & HILL.
Hutto*†.....Williamson	See Taylor.
Iowapark*†..... Wichita	Hinton Smith.
Italy*†..... Ellis	See Waxahachie.
Itasca*†..... Hill	M. S. Wood.
▲Jacksboro*..... Jack	E. W. Nicholson.
Jacksonville*†.Cherokee	See Rusk.
▲Jasper*..... Jasper	W. W. BLAKE.
▲Jefferson*†..... Marion	R. R. TAYLOR.
Jewett*†..... Leon	See Centerville.
▲Johnson City*.....Blanco	N. T. Stubbs.
▲Junction*..... Kimble	Horace R. Williams.
▲Karnes City*†.... Karnes	J. C. GOODE.
▲Kaufman*†.... Kaufman	JAMES YOUNG.
Kemp*..... Kaufman	See Kaufman.
Kerens*†.....Navarro	See Corsicana.
▲Kerrville*†..... Kerr	Garrett & Burney.
Killeen*†..... Bell	M. N. Baldwin.
Kosse*†.....Limestone	See Groesbeck.
▲Kountze*†.....Hardin	W. W. DIES.
Kyle*..... Hays	See San Marcos.
Ladonia*†..... Fannin	R. M. Rowland.
▲Lagrange*†..... Fayette	Lane & Lane.
▲Lampasas*†....Lampasas	W. B. ABNEY.
Lancaster*†..... Dallas	John W. George.
▲Laplata..... Deaf Smith	C. G. Witherspoon.
Laporte*†..... Harris	See Houston.
▲Laredo*†..... Webb	DODD & MULLALLY.
Leander*†...Williamson	See Georgetown.
Leonard*†..... Fannin	Ross & Ross.
Lewisville*†..... Denton	See Denton.
▲Liberty*†..... Liberty	T. E. Branch.
▲Linden*..... Cass	J. S. Mills.
▲Lipscomb*..... Lipscomb	See Canadian.
▲Livingston*†.....Polk	Hill & Hill.

Town and County.	Name.
▲Llano*†..... Llano	J. H. McLean.
▲Lockhart*†..... Caldwell	J. J. SHEPPARD.
▲Longview*†.... Gregg	Turner & McHaney.
Lorena*†...McLennan	See Waco.
Lott*†..... Falls	George A. Hodges.
▲Lubbock*..... Lubbock	See Plainview.
▲Lufkin*†..... Angelina	Mantooth & Townsend.
Luling*†..... Caldwell	H. B. Story.
▲Madisonville*....Madison	Dean & Dean.
Manor*†..... Travis	James M. Harris.
Mansfield*†..... Tarrant	W. D. House.
Marble Falls*†... Burnet	See Burnet.
▲Marfa*†..... Presidio	H. H. Kilpatrick.
▲Marlin*†..... Falls	MARTIN & EDDINS.
▲Marshall*†.....Harrison	T. P. Young.
▲Mason*†..... Mason	Runge & Crawford.
▲Matador*..... Motley	See Plainview.
McGregor*†.. McLennan	W. C. O'Bryan.
▲McKinney*†..... Collin	JENKINS & McCLELLAN.
▲Memphis*†..... Hall	C. R. Brice.
▲Menardville*..... Menard	L. W. Ainsworth.
▲Meridian*†..... Bosque	Robertson & Robertson.
Merkel*†..... Taylor	See Abilene.
Mesquite*†..... Dallas	See Dallas.
Mexia*†..... Limestone	W. E. Doyle.
▲Miami*†..... Roberts	C COFFEE.
▲Midland*†..... Midland	R. H. Zane.
Midlothian*†..... Ellis	J. H. Peebles.
Milford*†..... Ellis	H. N. C. Davis.
Mineola*†..... Wood	Cate & Bruce.
Mineralwells *†I*loPinto	Albert Stevenson.
▲Mobeetie*..... Wheeler	See Amarillo.
▲Montague*..... Montague	G. W. ALCORN.
Moody*†..... McLennan	John S. Patterson.
Morgan*†..... Bosque	See Meridian.
Moulton*†..... Lavaca	See Flatonia.
Mount Calm*†..... Hill	See Hillsboro.
▲Mt. Pleasant*†..... Titus	S. P. Pounders.
▲Mt. Vernon*†.... Franklin	R. E. Dorenport.
▲Nacogdoches*†Na'doch's	J. C. HARRIS.
Naples*†..... Morris	See Daingerfield.
Navasota*†..... Grimes	G. W. L. CARR.
New Boston*†.... Bowie	R. M. Hubbard.
▲New Braunfels*†. Comal	F. J. MAIER.
▲Newton*..... Newton	Cheatham & Syler.
Nocona*†..... Montague	W. B. Hagler.
▲Oakville*..... Live Oak	F. H. Church.
▲Ochiltree..... Ochiltree	See Higgins.
▲Odessa*†..... Ector	See Midland.
Omaha*†..... Morris	See Daingerfield.
▲Orange*†..... Orange	HOLLAND, LINK & HOLLAND
Overton*†..... Rusk	See Henderson.
▲Ozona*..... Crockett	S. D. Foote.
▲Paducah*..... Cottle	See Quanah.
▲Paintrock*..... Concho	Garland & Montgomery.
▲Palestine*†.... Anderson	B. H. GARDNER.
▲Palopinto*†....Palo Pinto	H. E. Bradford, Jr.
▲Panhandle*†..... Carson	See Amarillo.
▲Paris*†..... Lamar	ALLEN & DOHONEY.
Parnell..... Roberts	See Canadian.
▲Pearsall*†..... Frio	R. W. Hudson.
▲Pecos*†..... Reeves	T. J. Hefner.
Pilotpoint*†..... Denton	John Collier.
▲Pittsburg*†..... Camp	W. R. HEATH.
▲Plainview*..... Hale	L. S. Kinder.
Plano*†..... Collin	R. T. Shelton.
▲Pleasanton*..... Atascosa	G. M. Martin.
Port Arthur*†.. Jefferson	J. WILLIAMS.
▲Port Lavaca*†. Calhoun	W. Wilson.
▲Quanah*†.....Hardeman	M. M. HANKINS.
▲Quitman*..... Wood	V. B. Harris.
▲Rayner*.....Stonewall	See Anson.
▲Refugio*..... Refugio	See Victoria.
▲Richmond*†.. Fort Bend	D. R. Pearson.
▲Riogrande*†..... Starr	MONROE & SEABURY.
▲Robert Lee*..... Coke	W. C. Merchant.
▲Roby*..... Fisher	Crane & Yantis.
Rockdale*†..... Milam	N. H. Tracy.
Rockisland*†...Colorado	See Weimar.
▲Rockport*†.....Aransas	E. A. Stevens.
▲Rocksprings*...Edwards	Samuel Hough.
▲Rockwall*†.....Rockwall	W. B. Wade.
Rodgers*†..... Bell	See Belton.
Rosebud*†..... Falls	George W. Riddle.
Roundrock*†.. W'l'mson	R. R. Hyland.
Royse City*.... Rockwall	See Greenville.
Runge*†..... Karnes	E. G. Gillett.
▲Rusk*†..... Cherokee	E. C. DICKINSON.
Saint Jo*†..... Montague	H. W. Hunt
▲San Angelo*†Tom Green	J. T. THOMSON.
▲San Antonio*†.....Bexar	BALL & FULLER. Attorneys for Frost National Bank. Refer to Chemical Nat. Bank, N. Y., G. A. Baker, President; Continental Nat. Bk., St. Louis, and First Nat. Bank, Kansas City.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲San Antonio*†.....Bexar (*Continued.*)	DENMAN, FRANKLIN, COBBS & McGOWN. Attorneys San Antonio National Bank and Lockwood National Bank.
▲San Diego*† .....Duval	FRANK FUILLE.
Sanger*† .....Denton	See Denton.
▲San Marcos*†.....Hays	W. G. Barber.
▲San Saba*† .....San Saba	JOHN T. WALTERS.
Santa Anna*†.. Coleman	L. V. Stockard.
Schulenburg*†.. Fayette	See La Grange.
▲Seguin*†.....Guadalupe	J. B. Dibrell.
▲Seymour*†.....Baylor	Britain & Glasgow.
▲Sherman*† .....Grayson	GALLOWAY & TEMPLETON.
▲Sherwood* .....Irion	See San Angelo.
Shiner*† .....Lavaca	Leonard & Gray.
▲Silverton* .....Briscoe	See Clarendon.
▲Sinton*† .... San Patricio	See Corpus Christi.
Smithville*† .... Bastrop	S. L. Staples.
▲Snyder*.....Scurry	C. C. Johnson.
▲Sonora*.....Sutton	S. G. Tayloe.
Stamford.....Jones	G. M. SCARBOROUGH.
▲Stanton*† .....Martin	See Midland.
▲Stephenville*† .... Erath	Martin & George.
▲Sterling City* ....Sterling	W. F. Kellis.
Stockdale*† ..... Wilson	G. M. Clifton.
Strawn*† .....Palo Pinto	See Mineral Wells.
▲Sulphur Springs*† H'pk's	CROSBY & DINSMORE.
▲Sweet Water*† ....Nolan	E. P. Woodruff.
▲Tascosa*.....Oldham	See Amarillo.
Taylor*† .... Williamson	FRANCIS HORACE WELCH.
Temple*† .....Bell	BANKS & COCHRAN.
Terrell*† ..... Kaufman	William H. Allen.
Texarkana*† .....Bowie	WEBBER & WEBBER.
▲Texline*† ..... Dallam	See Clayton, N. M.
Thornton*†...Limestone	Lamar Smith.
▲Throckmorton* Throck'n	W. T. Andrews.
▲Tilden*.....McMullen	Kuykendall & Dilworth.
Timpson*† .....Shelby	See Center.
▲Tulia* ..... Swisher	See Plainview.
▲Tyler*† ..... Smith	CAIN & KNOX.
▲Uvalde*† .....Uvalde	GARNER & LOVE.
Van Alstyne*†.. Grayson	E. J. Humphreys.
Velasco*† .....Brazoria	Lewis R. Bryan.
▲Vernon*†..... Wilbarger	Bonner & Mason.
▲Victoria*† .... Victoria	C. F. CARSNER.
▲Waco*† .....McLennan	LLEWELLYN AUBREY. Refers to First National Bank.
" ..... "	L. W. CAMPBELL. Refers to Texas Central Railroad Co. and First Nat. Bank.
" ..... "	J. R. DOWNS. Attorney for Provident National Bank.
Waller*† .....Waller	H. Paul George.
▲Wallisville* ....Chambers	See Liberty.
▲Waxahachie*† ..... Ellis	TEMPLETON & HARDING.
▲Weatherford*† .. Parker	J. M. RICHARDS.
Weimar*† ..... Colorado	B. Jannon.
▲Wellingt'n*Collingsworth	See Memphis.
West*† .....McLennan	E. Bodell.
▲Wharton*† .....Wharton	G. P. DOUGHERTY.
Whitesboro*† ..Grayson	J. K. Jamison.
Whitewright*† .Grayson	W. S. Vernon.
Whitney*† ..... Hill	W. T. Moore.
Whitt* .....Parker	See Weatherford.
▲Wichita Falls*† .Wichita	MONTGOMERY & HUGHES.
Willspoint*† ..Van Zandt	W. B. Wynne.
Winnsboro*† ..... Wood	Howell & Nabors.
▲Woodville*† ..... Tyler	J. A. Mooney.
Wortham*† ...Freestone	See Mexia.
Wolfe City*† ..... Hunt	J. W. Hopkins.
Wylie*† ..... Collin	See Plano.
Yoakum*† ..... DeWitt	THOMAS SMOOT.
Yorktown*† ..... DeWitt	See Cuero.

UTAH.

Town and County.	Name.
American Fork*† ..Utah	See Provo City.
Ashley .....Uinta	See Vernal.
▲Beaver*† ..... Beaver	W. F. Knox.
▲Brigham*† ..... Boxelder	R. H. JONES.
▲Castledale* ..... Emery	See Provo City.
▲Coalville*† ..... Summit	See Park City.
Corinne*† .....Boxelder	H. L. Steed.
Eureka*† .....Juab	B. N. C. Stott.
▲Farmington*† ..... Davis	Wilson & Willey.
▲Fillmore*† ..... Millard	J. A. Melville.
▲Heber* .....Wasatch	A. C. HATCH.
▲Junction* .....Piute	See Beaver.
Kanab*† .....Kane	J. F. Brown.
Kaysville*† ..... Davis	Thomas H. Phillips.
Lehi City*† ..... Utah	P. Evans.
▲Loa* .....Wayne	See Beaver.
▲Logan*† ..... Cache	P. E. KEELER.
▲Manti*† .....Sanpete	WM. D. LIVINGSTON.
Mercur*† ..... Tooele	See Tooele.
▲Moab* .....Grand	J. N. Corbin.
▲Monticello* .....San Juan	See Dolores, Colo.
▲Morgan*† .....Morgan	Samuel Francis.
Mt. Pleasant*† ...Sanpete	Ferdinand Ericksen.
▲Nephi*† .....Juab	F. W. Chappell.
▲Ogden*† ..... Weber	N. J. HARRIS.
▲Panguitch*† ..... Garfield	W. P. Sargent.
Park City*† .....Summit	D. C. McLAUGHLIN.
▲Parowan*† ..... Iron	See Panguitch.
Payson*† ..... Utah	J. E. Page.
▲Price*† ..... Carbon	See Provo City.
▲Provo City*† ..... Utah	SAMUEL A. KING.
▲Randolph* ..... Rich	See Logan.
▲Richfield*† ..... Sevier	I. J. STEWART.
¶▲Salt Lake City*† Salt L'e	THOMAS F. BARBEE. Reference, without permission, Hon. Wm. G. Ewing, Chicago, Ill.
" ..... "	BOOTH, LEE & RITCHIE. Refer to National Bank of the Republic.
" ..... "	GEORGE L. NYE. Refers to Bank of Commerce.
" ..... "	STEPHENS & SMITH. Refer to any bank in Salt Lake City.
Spanish Fork*† .....Utah	See Provo City.
Springville*† ..... Utah	See Provo City.
▲St. George*† .Washington	D. H. MORRIS.
▲Tooele* ..... Tooele	H. S. Gowans.

VERMONT.

Town and County.	Name.
Alburg*† .....Grand Isle	J. P. Ladd.
Arlington*† .Bennington	O. M. Barber.
Bakersfield* .....Franklin	H. F. Brigham.
Barnet*† .....Caledonia	C. A. Horsford.
Barre*† .....Washington	RICHARD A. HOAR.
Barton*† ..... Orleans	T. W. Baldwin.
BartonLanding*†Orleans	B. F. D. Carpenter.
Bellows Falls*† Windham	Levant M. Read.
Belvidere.....Lamoille	See Hyde Park.
▲Bennington*†Benningt'n	Barber & Darling.
Bethel*† ..... Windsor	W. B. C. Stickney.
Bradford*† ..... Orange	John B. Peckett, Jr.
Braintree* ..... Orange	See Chelsea.
Brandon*† ..... Rutland	W. A. ATWELL.
Brattleboro*† . Windham	WATERMAN & MARTIN.
Bristol*† ..... Addison	W. W. Rider.
Burke..... Caledonia	See St. Johnsbury.
▲Burlington*†.Chittenden	CUSHMAN & SHERMAN.
Cambridge*† ... Lamoille	See Hyde Park.
Canaan*† ..... Essex	See Colebrook, N. H.
Castleton*† ..... Rutland	HENRY L. CLARK.
Cavendish*† ..... Windsor	See Ludlow.
Charleston..... Orleans	See Island Pond.
▲Chelsea* ..... Orange	Darling & Darling.
Chester*† ..... Windsor	George L. Fletcher.
Colchester*† Chittenden	See Burlington.
Concord..... Essex	See St. Johnsbury.
Craftsberry* ..... Orleans	See Hyde Park.
Danville*† ..... Caledonia	See St. Johnsbury.
Derby* ..... Orleans	J. G. Foster.
Derby Line*† .... Orleans	See Newport.
East Burke* ... Caledonia	C. T. A. Humphrey.
Eden* ..... Lamoille	See Hyde Park.
Elmore..... Lamoille	See Hyde Park.
EnosburgF'lls*† Franklin	E. McFeetera.
Essex Jct.*† . Chittenden	See Burlington.
Fairfield*† ..... Franklin	Isaac N. Chase.
Fair Haven*† .... Rutland	R. C. Abell.
Felchville* ..... Windsor	See Ludlow.
▲Guildhall† ..... Essex	See St. Johnsbury.
Hardwick*† ... Caledonia	MELVIN G. MOLSE.
Hartford*† ..... Windsor	Samuel E. Pingree.
Highgate*▲ .... Franklin	C. G. Austin.
▲Hyde Park*† ..... Lamoille	F. H. McFARLAND.
Irasburg*† ..... Orleans	W. D. Tyler.
Island Pond*† ..... Essex	George N. Dale.
Jamaica*† .... Windham	See Brattleboro.
Jay ..... Orleans	See North Troy.
Jericho*† .... Chittenden	See Burlington.
Johnson*† ..... Lamoille	B. A. Hunt.
Leicester Jct.*† . Addison	See Middlebury.
Lowell* ..... Orleans	See Hyde Park.
Ludlow*† ..... Windsor	Sargent & Stickney.
Lunenburg*† ..... Essex	See St. Johnsbury.
Lyndon*† ..... Caledonia	J. T. Gleason.
Lyndonville*† . Caledonia	E. J. Bodwell.
▲Manchester*†Benningt'n	H. K. Fowler.
Manchester Cen.*† Bent'n	Fowler, Son & Co.
▲Middlebury*† ... Addison	BUTTON & BUTTON.
Middletown Spr'gs*Rutld	See Rutland.
Milton*† ..... Chittendon	See Burlington.
¶▲Montpelier*† Wash'ton	DILLINGHAM, HUSE & HOWLAND.
Morrisville*† ... Lamoille	Powers & Cheney.
▲Newfane*† .... Windham	See Brattleboro.
▲Newport*†..... Orleans	JOHN YOUNG.
N. Bennington*†B'ngton	Franklin Scott.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Northfield*† Washington	Frank M. Plumly.
▲North Hero* ..Grand Isle	See St. Albans.
NorthPownal*†Ben'gton	T. E. Brownell.
North Troy*†....Orleans	O. S. Annis.
Norwich*●.....Windsor	J. T. Morrison.
Orwell*.....Addison	See Brandon.
Pittsford*†.....Rutland	See Rutland.
Plainfield*†.Washington	O. L. Hoyt.
Poultney*† .....Rutland	Beaman & Platt.
Proctor*†.....Rutland	F. C. Partridge.
Proctorsville*† Windsor	S. E. Emery.
Randolph*† .....Orange	J. D. Dennison.
Randolph Centre* Orange	See Randolph.
Readsboro*† Bennington	Faxon L. Bowen.
Richford*† ..... Franklin	POWELL & POWELL.
Rockingham.... Windham	See Bellows Falls.
Roxbury*†..Washington	See Northfield.
Royalton*† .....Windsor	R. C. Dennison.
▲Rutland*† .....Rutland	JOEL C. BAKER.
SouthRoyalton*† Windsor	Tarbell & Whitham.
Springfield*†.... Windsor	A. M. Aiibe.
▲St. Albans*†.... Franklin	HOGAN & HOGAN.
▲St. Johnsbury*†.Caled'ia	Wendell P. Stafford.
Stowe*† .....Lamoille	Geo. Wilkins.
Strafford*†.....Orange	See Chelsea.
Swanton*† .....Franklin	D. G. Freeman.
Troy* .....Orleans	See North Troy.
Underhill*† .Chittenden	J. J. Monahan.
Vergennes*† .....Addison	Frank L. Fish.
Waitsfield* ..Washington	See Montpelier
Waterbury*†† Washingt'n	W. P. Dillingham.
Waterville* .....Lamoille	See Hyde Park.
Wells River*†....Orange	Smith & Sloane.
Westfield* .....Orleans	See North Troy.
West Randolph...Orange	See Randolph.
White River Je*†Wi'ds'r	Wm. Batchelder.
Whittingham*† Windham	See Wilmington
Wilmington*†.Windham	O. E. Butterfield.
Windsor*†.....Windsor	J. C. Enright
Winooski*† .Chittenden	See Burlington.
Wolcott*† .....Lamoille	See Hyde Park.
▲Woodstock*† ..Windsor	W. E. JOHNSON.

VIRGINIA.

▲Abingdon*†.Washington	FULKERSON, PAGE & HART.
▲Accomac* .....Accomac	Thomas W. Russell.
Alexandria*† Alexandria	ANTHONY W. ARMSTRONG.
▲Amelia*† .....Amelia	Southall & Farrar.
▲Amherst*† .....Amherst	C. L. Scott.
Appomattox*†Appom'tox	W. C. Franklin.
Arrington*† .....Nelson	Brown & Loving
Ashland*† .....Hanover	STONEWALL J. DOSWELL.
Aylett*.....King William	Wm. R. Aylett.
Basic City*†.....Augusta	See Staunton.
Beaver Dam*†..Hanover	S. Carter Redd.
▲Bedford City*†..Bedford	BURKE & KEMP.
Belmont ...Spotts'ylvania	Lee J. Graves.
Berkley*† .....Norfolk	G. D. PARKER.
▲Berryville*† .....Clarke	A. Moore, Jr.
Big Stone Gap*†....Wise	Ayers & Ayers
Blacksburg*†..Montgo'ry	W. Dunlap.
Blackstone*†..Nottoway	W. H. Mann.
▲Bland* .....Bland	F. Kegley.
▲Bowling Green*.Caroline	A. B. Chandler.
▲Boydton*†.Mecklenburg	Faulkner & Thorp.
Brentsville*P'nce William	See Manassas.
Bridgewater*†Rock'g'm	See Harrisonburg.
Bristol*† .....Washington	See Bristol, Tenn
Buchanan*†...Botetourt	H. A. Latane.
▲Buckingham* Buckl'gh'm	W. M. Cabell.
Buenavista*†Rockbridge	C. B GUYER.
Burkeville*†..Nottoway	See Crewe.
Cape Charles*†North'ton	John T. Daniel.
▲Charles City .Charles City	D. G. Tyler.
▲Charlottesville*† Albe'le	MICAJAH WOODS.
Chase City*†Mecklenb'rg	W. H. Smith.
▲Chatham*†..Pittsylvania	James Whitehead.
▲Chesterfield*..Chesterfield	P. V. Cogbill.
Chincoteague Isl*Acco'ac	See Accomac.
▲Christiansburg*†.Montg'y	PLEGAR & JOHNSON.
Claremont*†..... Surry	See Surry.
Clarksville*† Mecklenb'g	Henry Wood, Jr.
Cliftonforge*†Allegheny	George F. Anderson.
▲Clintwood*..... Dickinson	COLUMBUS PHIPPS.
Colon'l B'ch*Westmorel'd	See Montross.
Comorn*.....King George	J. E. Mason.
▲Courtland*†Southampt'n	Prince & McLemore.
▲Covington*†... Alleghany	R. L PARRISH.
Crewe*†..... Nottoway	W. H. Maun
▲Culpeper*†..... Culpeper	Rixey & Barbour.
▲Cumberland*† Cumberl'd	A. B. Armstrong.
Cumnor...King and Queen	Pollard & Pollard.
Danville*†...Pittsylvania	JULIAN MEADE.
▲Denbigh*.....Warwick	See Newport News.
▲Dinwiddie..... Dinwiddie	See Petersburg.
Drakes Branch*†Charl'te	See Smithville.
Dumfries..PrinceWilliam	See Manassas.

Town and County.	Name.
E. Radf'rd*†Montgomery	See Christiansburg
▲Eastville*†. Northampton	O. F. Mears.
Edenburg*...Shenandoah	See Woodstock.
▲Emporia*† . Greenesville	W. S. Goodwyn.
▲Fairfax*†..... Fairfax	MOORE & KEITH.
▲Farmville*†PrinceEdw'd	WATKINS & WATKINS.
▲Fincastle*..... Botetourt	E. V. Barley.
▲Floyd*..... Floyd	James L. Tompkins.
Franklin*†.Southampton	J. C. Parker.
Fredericksb'rg*†Spotts'a	Thomas P. Wallace.
▲Front Royal*†...Warren	O'Flaherty & Fulton.
▲Gate City*†.....Scott	ROBERT R. KANE.
Glade Spring*†Washin'n	A. L. Robinson.
▲Gloucester*...Gloucester	W. C. L. Taliaferro.
▲Goochland*... Goochland	A. E. Leake.
Gordonsville*†...Orange	Phillip Barbour.
Graham*† .....Tazewell	J. W. Hicks.
▲Grundy*.....Buchanan	Finney & Stinson.
Hague†.... Westmoreland	R. H. Beale.
▲Hampton*†Elizab'th City	S. GORDON CUMMING
▲Hanover*†..... Hanover	G. P. Haw.
▲Harrisonburg*† Ro'gh'm	GRATTAN & GRATTAN.
Hay M'ket*†P'nceWil'am	See Manassas.
▲Heathsville*N'thumberl'd	A. S. Rice.
▲Hillsville*..... Carroll	W. D. Tompkins.
▲Houston*†..... Halifax	William Leigh.
▲Independence*...Grayson	J. D. Perkins.
▲Isle of Wight. Isle of Wight	See Smithfield.
▲Jonesville*.....Lee	L. T. HYATT.
Keysville*†.... Charlotte	A. L. Van Ness.
▲King and Queen* King and Queen	Pollard & Pollard.
▲KingGeorge*King George	See Fredericksburg.
▲King William*Ki'g Wil'am	H. I. Lewis.
▲Lancaster*..... Lancaster	S. P. Gresham & Son.
▲Lawrenceville*†Bruns'ck	R. Turnbull.
▲Lebanon*.....Russell	H. A. Routh.
▲Leesburg*†..... Loudoun	EDWIN E. GARRETT.
▲Lexington*†.Rockbridge	D. E. MOORE.
▲Louisa*†.....Louisa	R. L. Gordon, Jr.
▲Lovingston*.....Nelson	S. B. Whitehead.
▲Lunenburg*...Lunenburg	I. B. Bell.
▲Luray*† .....Page	WALTON & BRO.
Lynchburg*†.. Campbell	KIRKPATRICK & HOWARD.
▲Madison*.....Madison	Hay & Jeffries.
Manassas*†Prince Will'm	Sinclair & Lion.
Manchester*† Chesterfi'd	C. L. Page.
▲Marion*†..... Smyth	JAMES WHITE SHEFFEY.
▲Martinsville*†....Henry	Hairston & Gravely.
▲Mathews*..... Mathews	J. B. Donavan.
Middleburg*.... Loudoun	See Leesburg.
Millenbeck*.... Lancaster	See Lancaster.
▲Monterey* .....Highland	Charles P. Jones.
▲Montross*.Westmoreland	R. J. Washington.
Mt.Jackson*†Shenand'ah	L. Triplett, Jr.
Newbern*.....Pulaski	I. H. Larew.
▲New Castle*†.....Craig	P. V. Jones.
▲New Kent.....New Kent	M. H. Barnes.
NewMarket*†Shenandoah	Bennick & Price.
Newport News*†Warw'k	NELMS & WISE.
Norfolk*†..... Norfolk	GARNETT & GARNETT. Refer to Norfolk National Bank.
▲Nottoway*†...Nottoway	W. H. Mann.
Occoquan*Prince William	See Manassas.
Old Point Comfort† Elizabeth City	See Hampton.
Onancock*.....Accomac	T. B. Quinby.
▲Orange*†..... Orange	James W. Morton.
▲Palmyra*.....Fluvanna	W. B. Pettit.
PamplinCity*†Appom't'x	W. C. Franklin.
Parksley*†.... Accomac	See Onancock.
▲Pearisburg*†..... Giles	Henson & Mason.
Pennington Gap*†....Lee	E. W. Pennington.
Petersburg*†. Dinwiddie	HAMILTON & MANN. Attorneys for Petersburg Savings and Insurance Co.
Phœbus*†.Elizabeth City	See Hampton.
Pocahontas*† ..Tazewell	W. W. French.
▲Portsmouth*†...Norfolk	ALEXANDER E. WARNER.
▲Powhatan*†....Powhatan	T. M. Miller.
▲PrinceGeorge*P'nceG'rge	J. J. Cocke.
▲PrincessAnne*Prin. Anne	W. J. Whitehurst.
▲Pulaski City*†.... Pulaski	WYSOR & GARDNER.
Radford*†. Montgomery	R. L. Gardner.
Richlands*† .....Tazewell	H. C. Anderson.
¶Richmond*†... Henrico	JAMES LEWIS ANDERSON. Refers to Planters National Bank; State Bank of Virginia, and John L. Williams & Son, bankers.
" ..... "	JAMES ALSTON CABELL. Refers to Richmond Trust & Safe Deposit Co.
" ..... "	STONEWALL J. DOSWELL. Refers to Nat'l Bank of Va., and City Bank.
" ..... "	HILL MONTAGUE. Refers to State Bank of Virginia, and Citizens Exchange Bank.

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Town and County.	Name.
¶▲Richmond *†...Henrico (*Continued.*)	HENRY R. & JNO. GARLAND POLLARD. Refer to State Bank and City Bank.
Roanoke*†.....Roanoke	S. HAMILTON GRAVES.
▲Rockymount*†. Franklin	L. W. Anderson.
Rural Retreat*†...Wythe	See Wytheville.
▲Rustburg*†..... Campbell	Frank Nelson.
▲Salem*†.....Roanoke	L. C. HANSBROUGH.
▲Saluda*..... Middlesex	W. W. Woodward.
Scottsville*†.. Albemarle	Thomas S. Martin.
Smithfield*. Isle of Wight	R. S. Thomas.
▲Smithville*.....Charlotte	D. Q. Eggleston.
South Boston*†..Halifax	Joseph Stebbins, Jr.
▲Spottsylvania* Sp'ttsylv'a	A. B. Rawlings.
▲Stafford*..... Stafford	C. A. Bryan.
▲Stanardsville*.....Greene	J. S. Chapman.
▲Staunton*†.....Augusta	PATRICK & GORDON.
Strasburg*†. Shenandoah	Stickley & Stickley.
▲Stuart*†.....Patrick	P. Bouldin.
▲Suffolk*†.... Nansemond	E. E. HOLLAND.
Sulphur Mines.....Louisa	See Louisa.
▲Surry*†.....Surry	W. B. Clarke.
▲Sussex .....Sussex	Cocke & Son.
▲Tappahannock*.....Essex	Ware & Carter.
▲Tazewell*† .....Tazewell	CHAPMAN & GILLESPIE.
Tunstall*†† .....Newkent	R. T. Gregory.
Upperville* .....Fauquier	See Warrenton.
VirginiaBeach*†Pr.Anne	See Norfolk.
▲Warm Springs*†.....Bath	John W. Stephenson.
▲Warrenton*†..Fauquier	C. M. White.
▲Waresw*..... Richmond	W. A. Jones.
▲Washington*Rapp'han'ck	J. F. Strother.
Waverly*†..... Sussex	J. F. West.
Waynesboro*†..Augusta	See Staunton.
▲W.Appomattox*Appo'tox	See Lynchburg.
West Point*†. K. William	Kelley & Edwards.
Wilburn .....Lunenburg	I. B. Bell.
▲Williamsburg*†.Ja'es C'y	N. L. Henley.
▲Winchester*†. Frederick	BARTON & BOYD.
Wingina*†.....Nelson	See Lovingston.
▲Wise*†.....Wise	O. M. Vicars.
▲Woodstock*† Shenand'h	Walton & Walton.
▲Wytheville*† .....Wythe	E. LEE TRINKLE.
▲Yorktown*.....York	See Williamsburg.

WASHINGTON.

Town and County.	Name.
Aberdeen*†† .... Chehalis	Irwin & Bridges.
Anacortes*†.....Skagit	H. D. Allison.
▲Asotin*† .....Asotin	George W. Bailey.
Ballard*†† ..... King	See Seattle.
Blaine*†.....Whatcom	N. A. Cornish.
Castlerock*†.....Cowlitz	G. W. Rowan.
▲Cathlamet* . Wahkiakum	J. B. Polwarth.
Centralia*†† .....Lewis	J. R. BUXTON.
▲Chehalis*†† .....Lewis	Millett & Harmon.
Chelan* ..... Chelan	See Waterville.
Cheney*†† .....Spokane	John I. Melville.
▲Colfax*†† .....Whitman	C. M. WYMAN.
Colton*†† ..... Whitman	See Colfax.
▲Colville*†.....Stevens	C. A. Mantz.
▲Conconully* ....Okanogan	A. W. Barry.
▲Coupeville* .....Island	See Port Townsend.
▲Davenport*†† .....Lincoln	H. A. P. Meyers.
▲Dayton*†† .....Columbia	EDMISTON & MILLER.
Elberton*†† .....Whitman	See Colfax.
▲Ellensburg*†† .....Kittitas	KAUFFMAN & FROST.
Elma*†† .....Chehalis	E. L. Minard.
▲Everett*†† .....Snohomish	BLACK & EDWARDS.
Fairhaven*†† ...Whatcom	Kerr & McCord.
Farmington*†† . Whitman	See Colfax.
▲Friday Harbor*†San Juan	J. A. Gould.
Garfield*†† .....Whitman	R. W. Roberts.
▲Goldendale* .....Klickitat	C. H. Spalding.
Hamilton*†† .....Skagit	I. E. Shrauger.
Harrington*†† .....Lincoln	See Davenport.
Hoquiam*● .....Chehalis	C. W. Hodgdon.
Issaquah*†† .....King	See Seattle.
▲Kalama*†† .....Cowlitz	S. M. Heath.
Kelso*†† .....Cowlitz	J. F. Van Name.
Kettle Falls*● .....Stevens	See Colville.
Laconner*†† .....Skagit	J. L. Corrigan.
Latah*†† ..... Spokane	John L. Dirks.
Marysville*†† .Snohomish	See Everett.
▲Montesano*†† .....Chehalis	Lewis B. Bignold.
▲Mt. Vernon*†† ..... Skagit	E. C. MILLION.
▲New Whatcom*†† What'm	O. P. BROWN.
Northport*†† ..... Stevens	D. H. Carey.
▲North Yakima*†† Yakima	WHITSON & PARKER.
Oakesdale*†† ... Whitman	R. H. HUTCHINSON.
¶▲Olympia*†† ....Thurston	CAMPBELL & DE FILIPPO.
Orting*†† ..... Pierce	See Tacoma.
Palouse*†† ..... Whitman	A. A. Wilson.
▲Pasco*..... Franklin	R. Olney.
▲Pomeroy*†† ..... Garfield	S. G. Cosgrove.
▲Port Angeles*†† ..Clallam	GEORGE C. HATCH.
▲Port Orchard*.....Kitsap	J. B. Yakey.
▲Port Townsend*†† Jeffe'n	W. W. FELGER.
Pullman*†† ..... Whitman	W. H. Harvey.
Puyallup*†† ..... Pierce	H. G. Rowland.
Reardan*†† ..... Lincoln	See Davenport.
Republic* ..... Stevens	MORRIS & SMITH.
▲Ritzville*†† ..... Adams	W. W. ZENT.
Rockford*†† ..... Spokane	A. K. Clark.
Rosalia*†† ..... Whitman	See Oakesdale.
▲Seattle*†† ..... King	ALLEN & ALLEN. References, Dexter Horton & Co., bankers. National Bank of Commerce, and Puget Sound National Bank.
" ..... "	BALLINGER, RONALD & BATTLE. Attorneys for Scandinavian-American Bank.
" ..... "	BYERS & BYERS. References: Any bank in Seattle.
" ..... "	CAMPBELL & HILLS. Refer to National Bank of Commerce.
" ..... "	GRAY & PERKINS. Mercantile Law, Collections, and Depositions.
" ..... "	W. D. LAMBUTH. Reference: Any Seattle bank.
" ..... "	PRESTON, CARR & GILMAN Attorneys for Puget Sound National Bank and Seattle National Bank.
Sedroo*†† ..... Skagit	J. Henry Smith.
▲Shelton ..... *● ..... Mason	S. P. Richardson.
▲Skamokawa* Wahkiakum	F. M. SWEET.
Snohomish*†† Snohomish	J. W. Miller.
▲South Bend*†† .....Pacific	HEWEN & STRATTON.
▲Spokane*†† ..... Spokane	BELDEN & BELDEN. Refer to R. G. Dun & Co., and Exchange National Bank.
" ..... "	CROW & WILLIAMS. References: Vermont Loan & Trust Co. and Exchange National Bank, Spokane; Eastern Banking Co. and James W. Tufts, Boston, Mass.
" ..... "	H. L. KENNAN. Ex-Probate Judge. References if desired.
" ..... "	MARK F. MENDENHALL. Attorney for John W. Graham & Co., Spokane. Refers to Spokane & Eastern Trust Co. and Old National Bank.
▲Stevenson*..... Skamania	C. F. Moore.
▲Tacoma*†† ..... Pierce	F. S. BLATTNER. Refers to any bank in Tacoma.
" ..... "	WM. H. PRATT. Attorney for Scandinavian-American Bank.
" ..... "	REMINGTON & REYNOLDS. Refer to any bank in Tacoma.
Tekoa*†† ..... Whitman	George N. Smith.
Uniontown*†† .. Whitman	See Lewiston, Idaho.
▲Vancouver*†† ..... Clarke	W. B. DANIELS.
Waitsburg*†† Walla Walla	See Walla Walla.
▲Walla Walla*†† W'la W'la	T. P. & C. C. GOSE.
▲Waterville* ..... Douglas	W. A. Reneau.
▲Wenatchee*†† ..... Chelan	Kirk & Whited.
Wilbur*†† ..... Lincoln	Myers & Warren.

WEST VIRGINIA.

Town and County.	Name.
▲Addison* ..... Webster	THURMOND & WOODDELL.
Alderson*†† ..... Monroe	See Union.
Amos* ..... Marion	See Mannington.
Barboursville*†† ... Cabell	Peyton & Donahue.
▲Beckley* ..... Raleigh	John W. McCreery.
Belington*†† ..... Barbour	See Philippi.
Benwood*†† ..... Marshall	See Wheeling.
▲Berkeley Sp'gs*†† Morgan	J. HAMMOND SILER.
Beverly*●..... Randolph	E. D. Talbott.
Bluefield*†† ..... Mercer	HERBERT B. HAWES.
Bramwell*†† ..... Mercer	E. C. MARSHALL.
▲Buckhannon*†† ... Upshur	F. C. PIFER.
Cairo*†† ..... Ritchie	J. Newman.
Cameron*†† ..... Marshall	J. W. Yohe.
Ceredo*†† ..... Wayne	See Huntington.
¶▲Charleston*†† . Kanawha	BROWN, JACKSON & KNIGHT. Attorneys for Kanawha Valley Bank.
" ..... "	MOLLOHAN & McCLINTIC. Attorneys for Citizens National Bank.
▲Charlestown*†† Jefferson	JOSEPH TRAPNELL.
▲Clarksburg*†† ... Harrison	DAVIS & DAVIS.
▲Clay* ..... Clay	Henry B. Davenport.
Davis*†† ..... Tucker	C. O. Strieby.
▲Elizabeth*●..... Wirt	Beard & Copin.
Elkhorn*†† ..... McDowell	See Welch.
Elkins*†† ..... Randolph	C. H. Daily.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
▲Fairmont*†.....Marion	R. F. HARTLEY.
▲Fayetteville*.....Fayette	E. L. NUCKOLLS.
▲Franklin*.....Pendleton	D. G. McClung.
▲Glenville*.....Gilmer	Linn, Withers & Bonner.
Gormania*•.....Grant	See Petersburg.
▲Grafton*•†.....Taylor	JOHN L. HECHMER.
▲Grantsville*.....Calhoun	S. P. BELL.
Guyandotte*•.....Cabell	See Huntington.
▲Hamlin*.....Lincoln	D. E. Wilkinson.
Harper'sFerry*•† Jeff'son	F. W. Brown.
▲Harrisville*.....Ritchie	J. W. Fidler.
Hendricks*•†.....Tucker	See Parsons.
▲Hinton*•†.....Summers	BOGGESS & BOGGESS.
Huntersville*.Pocahontas	H .S. Rucker.
▲Huntington*•†.....Cabell	HARVEY, WYATT & HUTCHINSON. Attorneys for First National Bank.
" ..... "	SIMMS & ENSLOW. Counsel for Chesapeake & Ohio Ry. Co. and The Huntington National Bank.
Jackson .....Jackson	See Ripley.
Kenova*•† .....Wayne	H. C. Duncan, Jr.
▲Keyser*•†.....Mineral	W. C. CLAYTON.
Keystone*•†....McDowell	See Bluefield.
▲Kingwood*.....Preston	P. J. Crogan.
▲Lewisburg*†..Greenbrier	H. L. VAN SICKLER.
▲Logan*.....Logan	J. B. Wilkinson.
▲Madison*.....Boone	F. C. Leftwich.
Mannington*•†....Marion	C. A. Snodgrass.
▲Marlinton*....Pocahontas	L. M. McCLINTIC.
▲Martinsburg*•† .Berkeley	FLICK, WESTENHAVER & BAKER.
▲Middlebourne*.....Tyler	Boreman & Carter.
Montgomery*•†..Fayette	See Fayetteville.
▲Moorefield*.....Hardy	Benjamin Dailey.
▲Morgant'n*•†.Monongalia	COX & BAKER.
▲Moundsville*•†..Marshall	Meighen & Oldham.
▲NewCumberland*•†Han'k	J. K. Donehoo.
▲New Martinsville*•†W'tz'l	Hall & Hall.
▲Oceana*.....Wyoming	Edward Sarver.
▲Parkersburg*•† .... Wood	MERRICK & SMITH. Attorneys for Second National and Parkersburg National banks.
▲Parsons*•.....Tucker	W. B. Maxwell.
Pennsboro*•†.....Ritchie	M. K. Duty.
▲Petersburg*.....Grant	Reynolds & Forman.
▲Philippi*•†.....Barbour	Dayton & Dayton.
Piedmont*•†.....Mineral	TAYLOR & MORRISON.
▲Point Pleasant*•†..Mason	J. S. Spencer.
▲Princeton*.....Mercer	HERBERT B. HAWES.
Pruntytown*.....Taylor	See Grafton.
Ravenswood*•†..Jackson	N. C. Prickett.
▲Ripley*•.....Jackson	WARREN MILLER.
▲Romney*•.....Hampshire	JOHN J. CORNWELL.
Roncoverte*•† Greenbrier	Price & McWhorton.
Salem*•† .....Harrison	See Clarksburg.
Shepherdstown*•† Jef's'n	G. M. Beltzhoover.
Shinnston*•†....Harrison	George F. Randall.
Sistersville*•† .....Tyler	J. H. McCoy.
Smithfield†.....Wetzel	O. P. McIntyre.
▲Spencer*•.....Roane	WALTER PENDLETON.
St. Albans*•† ... Kanawha	J. B. Whittington.
St. George*.....Tucker	See Parsons.
▲St. Marys*•†.....Pleasants	A. M. Campbell.
▲Summersville*..Nicholas	T. B. Horan.
▲Sutton*•†.....Braxton	B. P. & V. B. HALL.
Terra Alta*•† .... Preston	O. C. Crane.
Thomas*•†.....Tucker	See Parsons.
▲Union*.....Monroe	LOGAN & PATTON.
▲Wayne*•†.....Wayne	Chapman Adkins.
Webster*•.....Taylor	W. M. Werkman.
▲Welch*•†.....McDowell	Rucker, Keller & Hamill.
▲Wellsburg*•†.....Brooke	JOHN C. PALMER, SR.
▲Weston*•†.....Lewis	Lewis Bennett.
▲West Union*•† Doddridge	J. V. Blair.
▲Wheeling*•† .....Ohio	ATKINSON & FLICK. Long Dis. Telephone 317. Refer to any bank in Wheeling.
" ..... "	S. G. SMITH. Refers to National Exchange Bank.
▲Williamson*•† .....Mingo	Sheppard & Goodykoontz.
▲Winfield*.....Putnam	A. S. Alexander.

WISCONSIN.

Town and County.	Name.
Ahnapee*.....Kewaunee	See Algoma.
Albany*•† .....Green	V. S. Kidd.
Algoma*†.....Kewaunee	M. T. Parker.
▲Alma*•†.....Buffalo	Robert Lees.
Amery*•† .....Polk	W. T. Kennedy.
Amherst*•† .....Portage	A. J. Smith.
▲Antigo*•† .....Langlade	FINUCANE & CONWAY.
▲Appleton*•†...Outagamie	EDWARD G. JONES.
Arcadia*•† ..Trempealeau	RICHMOND & RICHMOND.
Arena*•†.....Iowa	W. M. Abbott.
Argyle*•†.....Lafayette	See Darlington.
▲Ashland*•†.....Ashland	F. J. COLIGNON.
Augusta*•†....Eau Claire	E. M. Bradford.
Baldwin*•† .....St. Croix	Henry Anderson.
Bangor*•†.....LaCrosse	See LaCrosse.
▲Baraboo*•†.....Sauk	EVANS & THOMAS.
Barneveld*† .....Iowa	See Dodgeville.
▲Barron*•† .....Barron	Coe Bros.
Bayfield*•† .....Bayfield	W. W. Downs.
Beaverdam*•† .....Dodge	M. H. UMBREIT.
Belmont*•† .....Lafayette	See Benton.
Beloit*•† .....Rock	F. CLEARY.
Benton*•†.....Lafayette	See Darlington.
Berlin*•†.....Green Lake	PERRY NISKERN.
Black Earth*•† .....Dane	See Madison.
▲Black Riv. Falls*•† Jack'n	G. M. PERRY.
Blair*•† .....Trempealeau	See Arcadia.
Blanchardville*•† LaFay'e	Morrison & Chandler.
Bloomer*•†.....Chippewa	Henry Lebbis, Jr.
Bloomington*•† .....Grant	P. Bartley.
Boscobel*•† .....Grant	WILLIAM E. HOWE.
Brandon*•†..Fond du Lac	David Whitton.
Brillion*•† .....Calumet	S. H. Barnard.
Brodhead*•†.....Green	Burr Sprague.
Burlington*•† .....Racine	E. E. MILLS.
Butternut*•† .....Ashland	Foster & Mars.
Cadott*•† .....Chippewa	F. K. Watson.
Cambria*•† .....Columbia	See Portage.
Cambridge* .....Dane	See Madison.
Cashton*•† .....Monroe	See Viroqua.
Cassville*•†.....Grant	D. W. Clark.
Cedarburg*•† .....Ozaukee	J. F. Trottman.
Centralia*•† .....Wood	H. WIPPERMAN.
▲Chilton*•†.....Calumet	J. E. McMullen.
▲ChippewaFalls*•† Chip'wa	D. BUCHANAN, JR.
Clinton*•†.....Rock	See Beloit.
Clintonville*•†..Waupaca	F. M. Guernsey.
Colfax*•†.....Dunn	See Menomonie.
Columbus*•† ... Columbia	W. C. Leitsch.
▲Crandon* .....Forest	Samuel Shaw.
Cuba*•†.....Grant	S. E. Smalley.
Cumberland*•† ....Barron	H. S. Comstock.
Darien*•† .....Walworth	See Elkhorn.
▲Darlington*•† ..Lafayette	ORTON & OSBORN.
▲Dartford *•...Green Lake	J. C. McConnell.
Deerfield*•† .....Dane	See Madison.
Delavan*•† .....Walworth	D. R. Barnes.
Depere*•†.....Brown	JOHN SMITH.
▲Dodgeville*•† .....Iowa	J. P. Smelker.
Dorchester*•†..... .Clark	See Marshfield.
▲Durand*•† .....Pepin	W. E. Plummer
▲Eagle River*•† .....Vilas	Colman & Colman.
East Troy*.....Walworth	See Elkhorn.
▲Eau Claire*•†..Eau Claire	A. H. SHOEMAKER.
Edgerton*•† .....Rock	J. P. Towne.
Edmund*•† ..... Iowa	See Dodgeville.
▲Elkhorn*•† .....Walworth	JAY F. LYON.
▲Ellsworth*•† .....Pierce	A. Combacker.
Elroy*•†.....Juneau	A. H. Smith.
Evansville*•† ..... Rock	F. L. Jaynes.
Fennimore*•†..... Grant	W. E. Lathrop.
▲Florence*•† .....Florence	Max Sells.
▲Fond duLac*•†FonddulL'c	GIFFIN & SUTHERLAND.
Ft. Atkinson*•† Jefferson	A. M. WEBB.
Ft. Howard*•†.....Brown	Sheridan & Evans.
Fountain City*•†..Buffalo	Martin Fugina.
Foxlake*•† ..... Dodge	F. Hamilton & Son.
▲Friendship* .....Adams	J. B. Keyes
Galesville*•† Trempealeau	See Arcadia.
Glenwood*•† .....St. Croix	See New Richmond.
Gilddenn*•†.....Ashland	See Ashland.
▲Grand Rapids*•†....Wood	H. WIPPERMAN.
▲Grantsburg*•† ....Burnett	S. F. Grover.
▲Green Bay*•†.....Brown	FRANK H. SUFFEL.
Greenwood*•†.....Clark	See Marshfield.
Hammond*•†.....St. Croix	See Baldwin.
Hancock*•†.....Waushara	See Plainfield.
Hartford*•†..Washington	H. K. Butterfield.
Hartland*•†....Waukesha	H. W. Goodwin.
▲Hayward*•†.....Sawyer	J. F. Riordon.
Hillsboro* .....Vernon	Smith & Webster.
Horicon*•†.....Dodge	J. E. Sawyer.
Hortonville*•† Outagamie	See New London.
▲Hudson*•†.....St. Croix	BAKER & HAVEN.
▲Hurley*•† .....Iron	A. L. Ruggles.
Independence*•† Tr'mp'lu	See Arcadia.
Iola*•† .....Waupaca	H. J. Siverson.
Iron River*•†....Bayfield	T. B. Walsh.
▲Janesville*•† .....Rock	FETHERS, JEFFRIS & MOUAT
▲Jefferson*•† .... Jefferson	R. B. KIRKLAND.
Johnson Creek*•†.Jeff's'n	See Watertown.
▲Juneau*•†.....Dodge	George W. Sloan.
Kaukauna*•†..Outagamie	John Bruemmer.
▲Kenosha*•†.....Kenosha	B. O. STURGES.
▲Kewaunee*•†. Kewaunee	JOHN WATTAWA.
Kiel*•† .....Manitowoc	See Chilton.
Kilbourn*•† .....Columbia	Thomas B. Coon.
▲La Crosse*•†.....La Crosse	FRUIT & GORDON.
Lafarge*•†.....Vernon	See Viroqua.
Lake Geneva*•† Walworth	CHARLES S. FRENCH.
Lakemills*•† ... Jefferson	C. S. GREENWOOD.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Lake Nebagamon*†Dg'las	See Superior.
▲Lancaster*†.....Grant	H. BUCKNER.
Linden* .....Iowa	See Dodgeville.
Lodi*† .....Columbia	S. H. Watson.
Loyal*.....Clark	D. V. Richardson.
¶▲Madison*† .....Dane	OLIN & BUTLER.
Malden Rock*† ..... Pierce	A. Cook.
Manawa*†.....Waupaca	C. D. McFarland.
▲Manitowoc*†.Manitowoc	SEDGWICK, SEDGWICK & SCHMIDT.
▲Marinette*† ...Marinette	J. B. FAIRCHILD.
Marion*†.....Waupaca	J. H. SPENGLER.
Markesan*† .Green Lake	G. T. Thorne.
Marshfield*†.....Wood	W. A. & E. C. PORS.
▲Mauston*† .....Juneau	H. W. Barney.
Mayville*† .....Dodge	Lamoreux & Husting.
Mazomanie*†.....Dane	See Madison.
▲Medford*† .....Taylor	Clinton Textor.
Melrose* .....Jackson	J. M. Hutchins.
Menasha*†...Winnebago	J. C. KERWIN.
▲Menomonie*† .....Dunn	C. E. FREEMAN.
▲Merrill*†.....Lincoln	CURTIS & REID.
Merrillan*† .....Jackson	Homer C. Clark.
Milton*† ..... Rock	E. P. Clarke.
Milton Junction*† .Rock	Will H. Gates.
▲Milwaukee*† .Milwaukee	FISH, CARY, UPHAM & BLACK. Attorneys for Marshall & Ilsley Bank, and refer to any bank or firm in Milwaukee.
" ..... "	HARING & FROST, 43-45 Sentinel Building. Refer to Marshall & Ilsley Bank, and Milwaukee business houses, and Reid, Murdoch & Co., and The John V. Farwell Co., Chicago.
" ..... "	NATHAN PERELES & SONS. Established 1857. Refer to any Bank here or J. P. Morgan & Co., N. Y.
" ..... "	SYLVESTER, SCHEIBER & ORTH. References: First National Bank; Wisconsin National Bank.
" ..... "	WINKLER, FLANDERS, SMITH, BOTTUM & VILAS. Attorneys for Wisconsin National Bank. The Edward P. Allis Co., and Pabst Brew'g Co.
Mineralpoint*†.....Iowa	SPENSLEY & McILHON.
Minocqua*†.....Vilas	See Rhinelander.
Mondovi*† .....Buffalo	L. G. Gilman.
▲Monroe*†.....Green	THOMAS LUCHSINGER.
▲Montello*†.....Marquette	John Barry.
Montfort*† .....Grant	See Lancaster.
Monticello*† .....Green	See Brodhead.
Mount Horeb*† .....Dane	See Madison.
Mukwonago*†Waukesha	Ferd. R. Smith.
Muscoda*†.....Grant	J. M. Cubela.
Necedah*†.....Juneau	Charles E. Babcock.
Neenah*† .....Winnebago	J. C. KERWIN.
▲Neillsville*† ..... Clark	CHARLES F. GROW.
New Glarus*†..... Green	T. C. Hefty.
New Lisbon*†.....Juneau	J. J. Hughes.
New London*†.Waupaca	OLIVER H. DAY.
New Richmond*†St.Cr'ix	Hawkins & Hughes.
No. La Crosse*†La Crosse	See La Crosse.
Oakfield*†.. Fond du Lac	See Fond du Lac.
Oconomowoc*† Wauk'ha	O. F. Jones.
▲Oconto*†.....Oconto	W. H. Webster.
Omro*†..... Winnebago	Bert. Coffman.
▲Osceola*†..... Polk	Charles H. Oakey.
▲Oshkosh*† Winnebago	DAVIDSON & WILDE.
Osseo*†.....Trempealeau	See Augusta.
Palmyra*†.....Jefferson	J. H. Piper.
Patchgrove*.....Grant	Frank Kolb.
▲Phillips*†.....Price	M. BARRY.
Plainfield*†... Waushara	Angels & Corrigan.
Platteville*†.....Grant	J. W. Murphy.
Plymouth*† ..Sheboygan	M. C. MEAD.
▲Portage*†.....Columbia	E. S. BAKER.
▲Port Washington*†Ozauk	W. M. Foster.
Poynette*†.... Columbia	See Portage.
▲PrarieduChein*†Crawf'd	Thomas & Fuller.
Prairie du Sac*†.... Sauk	J. S. Tripp.
Prescott*†.....Pierce	J. S. White.
Princeton*†. Green Lake	F. E. Clark.
▲Racine*†..... Racine	PALMER & GITTINGS.
Randolph*†.....Dodge	R. D. Calkins.
Readstown*•.....Vernon	See Viroqua.
Reedsburg*†. .....Sauk	PATRICK DALY.
Reeseville*†.....Dodge	Edward J. Devney.
Rewey*†..... Iowa	See Mineral Point.
▲Rhinelander*† ... Oneida	PAUL BROWNE.
Rice Lake*†..... Barron	K. E. RASMUSSEN.
▲RichlandCenter*†Richl'd	W. S. McGORERLE.
Ripon*†.... Fond du Lac	ROY REED.
River Falls*†..... Pierce	F. M. White.
Sauk City*†.....Sauk	I. B. Quimby.
Seymour*†...Outagamie	F. M. Wilcox.
Sharon*†.....Walworth	See Elkhorn.

Town and County.	Name.
▲Shawano*†..... Shawano	M. J. Wallrich.
▲Sheboygan*†.Sheboygan	EDWARD VOIGT.
SheboyganFalls*† Sh'gan	See Sheboygan.
▲Shell Lake*†..Washburn	L. H. Mead.
Shullsburg*†.. Lafayette	J. B. Simpson.
SoldiersGrove*•Crawford	Thomas & Peterson.
South Milwaukee*† Mil'e	J. G. Davies.
▲Sparta*†.....Monroe	MORROW & MASTERS.
Springgreen*†.... Sauk	T. W. King.
Springvalley*†.....Pierce	See Ellsworth.
Stanley*†.....Chippewa	C. B. Culbertson.
St. Croix Falls*†....Polk	MONS P. JERDEE.
▲Stevens Point*† .Portage	ATWOOD & GROELLE.
Stoughton*†.....Dane	J. M. Clancey.
▲Sturgeon Bay*†..... Door	R. P. CODY.
Sun Prairie*† ..... Dane	Thomas C. Hayden.
▲Superior*†.....Douglas	GEORGE B. HUDNALL.
Thorp*† .....Clark	George B. Parkhill.
Tomah*†.....Monroe	W. B. Naylor, Jr.
Tomahawk*† ....Lincoln	A. H. Woodworth.
Two Rivers*† Manitowoc	See Manitowoc.
Unionsgrove*†.... Racine	Waller & Gittings.
Viola*•..... Richland	See Richland Center.
▲Viroqua*†.....Vernon	SMITH & GRIFFIN.
▲Washburn*†.....Bayfield	E. C. ALVORD.
Waterloo*†..... Jefferson	H. T. AMES.
Watertown*† . Jefferson	WM. H. WOODARD.
▲Waukesha*†.. Waukesha	V. H. TICHENOR.
▲Waupaca*†..... Waupaca	IRVING P. LORD.
Waupun*†..Fond du Lac	C. E. Hooker.
▲Wausau*†..... Marathon	BUMP, KREUTZER & ROSENBERRY.
▲Wautoma*.....Waushara	Angels & Corrigan.
▲Westbend*†.Washington	BARNEY & KUECHENMEISTER.
Westby*† .....Vernon	See Viroqua.
Westfield*†....Marquette	See Portage.
West Salem*†.La Crosse	See La Crosse.
West Superior*† Douglas	S. N. DICKINSON. References: Any bank or business house in Superior.
Weyauwega*†.. Waupaca	A. S. Hutchinson.
▲Whitehall*† Tr'mpealeau	See Arcadia.
Whitewater*†.Walworth	JAMES G. KESTOL.
Wilton*†..... Monroe	See Sparta.
Winneconne*† Win'bago	J. D. Rush.
Wittenberg*†.. Shawano	Goodrick & Goodrick.
Wonewoc*†.....Juneau	A. Carter.

WYOMING.

▲Basin.....Bighorn	JOHN P. ARNOTT.
▲Buffalo*†.....Johnson	PARMELEE & HILL.
Carbon*† ..... Carbon	See Rawlins.
▲Casper*†..... Natrona	E. D. Norton.
¶▲Cheyenne*†... Laramie	JOHN W. LACEY. Attorney for and refers to Stock Growers Nat. and First Nat. banks.
" ..... "	E. W. MANN. In general practice. Collections promptly attended to.
▲Douglas*†.....Converse	Charles F. Maurer.
▲Evanston*†..... Uinta	HAMM & ARNOLD.
▲Green River*† Sw'twater	See Rock Springs.
Kemmerer*†..... Uinta	H. E. CHRISTMAS.
▲Lander*†..... Fremont	James S. Vidal.
▲Laramie*†..... Albany	JOHN H. SYMONS.
Lusk*†..... Converse	D. E. Goddard.
▲Newcastle*†..... Weston	David A. Fakler.
▲Rawlins*†..... Carbon	CHATTERTON & COOLIDGE.
Rock Springs*†Sw'tw't'r	D. A. Revvill.
Saratoga*†..... Carbon	J. J. Brown.
▲Sheridan*†.....Sheridan	E. E. LONABAUGH.
▲Sundance*.....Crook	H. A. ALDEN.
Thermopolis*...Fremont	See Basin.
Wheatland*†... Laramie	See Cheyenne.

BRITISH COLUMBIA.

Ainsworth*† ..Kootenay	See Nelson.
Ashcroft.....Yale	Dennis Murphy.
Atlin.....	J. Gordon Hunter.
Balfour†.....Kootenay	See Nelson.
Bennett.....Vancouver	See Vancouver.
Chilliwack*... Chilliwack	See New Westminster.
Cranbrook†... Kootenay	Ross & Herchimer.
Fernie*..... Kootenay	See Nelson.
Ft. Steele*†.....Kootenay	J. A. Harvey.
Golden*†Yale & Carsboo	See Revelstoke.
Grand Forks*.....Yale	HANNINGTON & MORRISON.
Greenwood*.....Yale	I. H. Hallett.
Kamloops*†.....Yale	W. H. Whittaker.
Kaslo*† ..... Kootenay	McAnn & Mackay.
Nakusp*† ..... Kootenay	See Nelson.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲ County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

Town and County.	Name.
Nanaimo*•†.....Nanaimo	BARKER & POTTS.
Nelson*•†.....Kootenay	R. W. HANNINGTON.
New Denver*•† Kootenay	R. B. Kerr.
New Westminster*•† New Westminster	G. E. CORBOULD.
Pilot Bay*..... Kootenay	See Nelson.
Revelstoke*•†. Kootenay	G. L. McCarter.
Robson*•..... Kootenay	See Nelson.
Rossland*•†.... Kootenay	DALY, HAMILTON & LE MAISTRE.
Salmos..... Kootenay	See Nelson.
Sandon*•†.....Kootenay	Frank L. Christie.
Slocan .....Kootenay	F. S. Andrews.
Trail*•†.....Kootenay	See Nelson.
Vancouver*•† New Westminster	WILSON & SENKLER. Solicitors for Bank of Montreal.
Vernon*•†.....Yale	FRED BILLINGS.
Victoria*•†.....Victoria	McPHILLIPS, WOOTTON & BARNARD.
Ymir*•†..... Kootenay	John F. Burne.

MANITOBA.

Altona*•†..... Lisgar	See Winnipeg.
Birtle*•† ..... Marquette	Mickle & Tingley.
Boissevain*•† Turtle Mt'n	Norman P. Buckingham.
Brandon*•†..... Brandon	COLDWELL & COLEMAN.
Carberry*•†..... Norfolk	G. Barrett.
Carman*•† .....Lisgar	F. A. Brown.
Cartwright*•† .....Lisgar	See Pilot Mound.
Crystal City*•†..... Lisgar	See Winnipeg.
Cypress River*•† Macd'ld	C. E. Bastin.
Dauphin*•†.... Marquette	A. E. Wilkes.
Deloraine*•†. Turtle Mt'n	J. A. Mather.
Emerson*•† ..Provencher	D. Forrester.
Gladstone*•† ..Macdonald	D. Smith.
Glenboro*•†.. Macdonald	F. H. Mitchell.
Gretna*•†.....Lisgar	Harvey T. Maulson.
Hamiota*•† ..... Marquette	M. B. Jackson.
Hartney*•† .....Selkirk	G. St. J. Hallen.
Holland*•† ....Macdonald	H. L. Riscon.
Killarney*•† .....Lisgar	A. G. Hay.
Manitou*•† ..... Dufferin	W. F. Ellis.
McGregor*•†.....Norfolk	See Carberry.
Melita*•† .....Brandon	J. L. Crerar.
Miami*•† .....Lisgar	F. A. Brown.
Minnedosa*•†..Marquette	R. Hill Myers.
Morden*•† .....Lisgar	H. L. Lemon.
Morris*•† ....Provencher	See Emerson.
Neepawa*•†...Macdonald	Howden & Howden.
Oak Lake*•†..... Brandon	See Brandon.
Pilot Mound*•†.Macd'n'ld	W. A. Donald.
Plum Coulee*•†.....Lisgar	See Winnipeg.
Portage la Prairie*•† Macdonald	D. A. Macdonald.
Rapid City*•† . Marquette	R. A. Nelles.
Russell*•† .....Marquette	See Rapid City.
Selkirk*•† .....Selkirk	John O Reilly.
Shoal Lake*•†.Marquette	James MacDonald.
Souris*•†.....Brandon	J. A. Taylor.
Stonewall*•† .....Selkirk	See Winnipeg.
St. Pierre .....Carillon	See Winnipeg.
Treherne*•† .....Norfolk	See Winnipeg.
Virden*•†.....Brandon	Goulter & Singer.
Wawanesa*•†....Brandon	J. H. Ingram.
Winkler.....Lisgar	See Winnipeg.
Winnipeg*•† ...Winnipeg	TUPPER, PHIPPEN & TUPPER. Solicitors for The Bank of Montreal, The Bank of British North America, and The Merchants Bank of Canada.

MIQUELON.

St. Pierre.....	Send to Bank.

NEW BRUNSWICK.

Bathurst*•† ....Gloucester	Gilbert & Gilbert.
Campbellton*•†..Rest'che	Murray & McLatchy.
Chatham*•† .Northumb'd	Warren C. Winslow.
Dorchester*•† Westmor'd	M. G. Teed.
Edmundston*•†..Victoria	John M. Stevens.
Fredericton*•†.....York	ARTHUR R. SLIPP.
Grand Falls*•†.. Victoria	See Edmundston.
Hartland*•†.....Carleton	See Woodstock.
Hillsboro*•† .....Albert	See Moncton.
Kingston*•† .....Kent	See St. John.
Moncton*•† .Westmorel'd	R. W. HEWSON.
New Castle*•† .N'thuml'd	E. P. WILLISTON.
Sackville*•†.Westmorel'd	POWELL, BENNETT & HARRISON.
Shediac*•† Westmoreland	W. A. Russell.
St. Andrews*•†.Charlotte	F. H. Grimmer.
St. John*•†.....St. John	ALEXANDER P. BARNHILL.
St. Stephen*•†..Charlotte	J. G. Stevens, Jr.
Sussex*•† .....Kings	White, Allison & King.
Woodstock*•†...Carleton	D. McLEOD VINCE.

NEWFOUNDLAND.

Harbor Grace	See St. Johns.
St. Johns	CHARLES H. HUTCHINGS.

NORTHWEST TERRITORIES.

Battleford*† ....Sas'k'h'n	See Prince Albert.
Calgary*•† .....Alberta	J. A. BANGS.
Dawson City .....Alberta	C. N. Woodworth.
Edmonton*•†AlbertaDist.	BECK & EMERY.
Ft.Qu'Appelle† Assinib'ia	See Regina.
Grenfell*•† ....Assiniboia	W. Peel.
Indian Head*•† Assiniboia	T. W. Jackson.
Lethbridge*•†....Alberta	C. I. P. Conybeare.
McLeod*•† .....Alberta	Haultain & Mackenzie.
Medicine Hat*•†Assinib'a	C. R. Mitchell.
Moose Jaw*•† .Assiniboia	William Grayson.
Moosomin*•†..Assiniboia	White, Elwood & Gwillen.
Pincher Creek*•† Alberta	See McLeod.
Prince Albert*†... Sas'h'n	James McKay.
Qu Appelle*...Assiniboia	A. D. Dickson.
Qu Appelle Stn*•†Assin'ia	A. D. Dickson.
Regina*•† ....Assiniboia	HAMILTON & JONES.
So.Edmonton*•† ..Alberta	A. C. Rutherford.
Wapella*•† .....Assiniboia	See Regina.
Whitewood*•† Assiniboia	See Regina.
Wolseley*•† ...Assiniboia	Levi Thomson.
Yorkton*•†.....Assiniboia	WM. R. PARSONS.

NOVA SCOTIA.

Acadia Mines*†.Colch'ter	See Truro.
Amherst*•†..Cumberland	TOWNSEND & ROGERS.
Annapolis*•† ..Annapolis	Fred W. Harris.
Antigonish*•† Antigonish	J. A. WALL.
Barrington*†.. Shelburne	See Shelburne.
BarringtonPassage,Shelb.	See Shelburne.
Bear River*•†..... Digby	Jones & Nichols.
Berwick*•†.....Kings	See Kentville.
Bridgetown*•†..Annapolis	O. T. Daniels.
Bridgewater*•†..Lunenb'g	H. T. Ross.
Canning*•† .....Kings	See Kentville.
Canso*†.....Guysboro	See Guysborough.
Clarke's Harbor*Shelb'ne	See Shelburne.
Dartmouth*•†.... Halifax	See Halifax.
Digby*•†..... Digby	T. C. Shreve.
Glace Bay*†..Cape Breton	Chisholm & Crowe.
Guysborough*†..Guys'ro'	Joseph A. Fulton.
Halifax*•† .....Halifax	ALFRED WHITMAN.
Kentville*•† ..... Kings	W. P. Shaffner.
Lawrencetown*†. Halifax	See Annapolis.
Liverpool*† ..... Queens	John George Pyke.
Lockeport*†...Shelburne	See Shelburne.
Londonderry*†Colchester	See Truro.
Lunenburg*•† Lunenburg	Charles W. Lane.
Maitland*†.....Hants	See Truro.
Middleton*•†...Annapolis	W. G. Parsons.
New Glasgow*•†.. Pictou	Fraser, Jennison & Graham.
North Sydney*•†C.Breton	Murray & MacKenzie.
Oxford*•† ...Cumberland	C. H. Onley.
Parrsboro*•† Cumberland	H. W. McKenna.
Pictou*•† .....Pictou	W. B. IVES.
PortHawkesb'y*†Invern's	George O. Forsyth.
Port Hood*† ...Inverness	Samuel Macdonnell.
Shelburne*†....Shelburne	John Hood.
Sherbrooke*†.. Guysboro	See Guysborough.
Shubenacadie*•† ...Hants	A. Kirkpatrick.
Springhill*• .Cumberland	A. W. Foster.
Stellarton*•†.....Pictou	See Pictou.
St. Peter's*† ... Richmond	See Port Hawkesbury.
Sydney*•†...Cape Breton	WM. A. G. HILL.
Truro*•†.....Colchester	Hugh MacKenzie.
Westville*•† ..... Pictou	See Pictou.
Weymouth*•† .....Digby	J. A. Grierson.
Windsor*•† ..... Hants	E. J. MORSE.
Wolfville*•†.....Kings	E. Sidney Crawley.
Yarmouth*▲•.. Yarmouth	E. H. ARMSTRONG.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. • Express Office. † Telegraph Station. ¶ State Capital.

ONTARIO.

Town and County.	Name.
Acton*▪† ..... Halton	W. A. McLean.
Alias Craig*▪†. Middlesex	See St. Marys.
Alexandria*▪† . Glengarry	A. L. Smith.
Alliston*▪† ..... Simcoe	Fisher & Bell.
Almonte*▪† ..... Lanark	Greig & Jamieson.
Alvinston*▪† ... Lambton	Hannah & Burnham.
Amherstburg*▪†.... Essex	F. A. Hough.
Arkona*† ..... Lambton	See Watford.
Arnprior*▪† ..... Renfrew	Dulmage & Burwash.
Arthur*▪† ..... Wellington	M. M. McMartin.
Athens*▪† ..... Leeds	W. A. Lewis.
Atwood*▪† ..... Perth	See Listowel.
Aurora*▪† ..... York	T. H. Lennox.
Avonmore*▪†.. Stormont	See Cornwall.
Aylmer*▪† ..... Elgin	Miller & Backhouse.
Ayr*▪† ..... Waterloo	See Galt.
Barrie*▪† ..... Simcoe	McCARTHY, PEPLER & McCARTHY.
Beamsville*▪†.... Lincoln	See Hamilton.
Beaverton*▪† ..... Ontario	T. Earnest Godson.
Beeton*▪† ..... Simcoe	See Alliston.
Belleville*▪† ..... Hastings	F. E. O'FLYNN.
Berlin*▪† ..... Waterloo	A. Miller.
Blenheim*▪† ..... Kent	R. L. Goenell.
Blyth*▪† ..... Huron	A. S. Dickson.
Bolton*▪† ..... Peel	A. A. Miller.
Bothwell*▪† ..... Kent	George L. Taylor.
Bowmanville*▪† . Durham	J. Keith Galbraith.
Bracebridge*▪†.. Muskoka	Mahaffy & Ashworth.
Bradford*▪† ..... Simcoe	Mark Scanlon.
Brampton*▪† ..... Peel	R. H. Pringle.
Brantford*▪† ..... Brant	BAIRD & HENDERSON.
Brigden*▪† ..... Lambton	See Sarnia.
Brighton*▪†. No'umberl'd	J. W. Gordon.
Brockville*▪† ..... Leeds	WOOD & STEWART.
Brussels*▪† ..... Huron	G. F. Blair.
Burford*▪† ..... Brant	See Brantford.
Burks Falls*▪†.. Muskoka	Stephen T. Evans.
Burlington*▪† .... Halton	E. H. Cleaver.
Campbellford*▪† N'hm'l'd	D. J. Lynch.
Cannington*▪† ... Ontario	A. J. Reid.
Carleton Place*▪† Lanark	C. McIntosh.
Cayuga*▪† ..... Haldimand	Colter & Goodman.
Chatham*▪† ..... Kent	WILSON, KERR & PIKE.
Chatsworth*▪† ..... Grey	See Owen Sound.
Chesley*▪† ..... Bruce	H. O. Langley.
Chesterville*▪†.... Dundas	W. B. Lawson.
Chippawa*▪† .... Welland	See Welland.
Clarksburg*† ..... Grey	See Thornburg.
Clifford*▪†.... Wellington	See Harriston.
Clinton*▪† ..... Huron	W. Brydon.
Cobourg*▪†N'th'umberl'd	FRANK M. FIELD.
Colborne*▪† N'thumberl'd	W. L. Payne.
Coldwater*▪▪ ..... Simcoe	J. Brookes'kf.
Collingwood*▪†.... Simcoe	HY. ROBERTSON.
Comber*▪† ..... Essex	See Essex.
Cookstown*▪†.... Simcoe	See Alliston.
Cornwall*▪†.... Stormont	MACLENNAN, LIDDELL & CLINE.
Creemore*▪†..... Simcoe	See Barrie.
Dashwood*..... Huron	R. H. Collins.
Delhi*▪† ..... Norfolk	See Simcoe.
Deseronto*▪† ..... Hastings	George E. Deroche.
Drayton*▪†... Wellington	A. S. Lown.
Dresden*▪† ..... Kent	J. W. Sharpe.
Drumbo*▪† ..... Oxford	See Brantford.
Dundalk*▪† ..... Grey	I. B. Lucas.
Dundas*▪† ... Wentworth	T. H. A. BEGUE.
Dunnville*▪†.. Haldimand	W. D. Swayze.
Durham*▪† ..... Grey	J. P. Telford.
Dutton*▪† ..... Elgin	C. St. Clair Leitch.
Eganville*▪† .... Renfrew	W. Lawson.
Elmira*▪† ..... Waterloo	See Berlin.
Elmvale*▪† ..... Simcoe	W. F. W. Lent.
Elora*▪†..... Wellington	Henry Wissler.
Embro*▪† ..... Oxford	See Woodstock.
Erin*▪† ..... Wellington	See Fergus.
Essex*▪† ..... Essex	R. A. Wisner.
Exeter*▪† ..... Huron	R. H. Collins.
Fenelon Falls*▪† Victoria	McLaughlin & McDearmid.
Fergus*▪† ..... Wellington	N. M. Monro.
Flesherton*..... Grey	Lucas & Wright.
Florence*▪† .... Lambton	See Bothwell.
Fordwich*▪† ..... Huron	See Blyth.
Forest*▪†..... Lambton	Wm. J. Porte.
Fort FrancesRainy Ri'er	See Rat Portage.
Fort William*▪† ..Algoma	W. A. MATHESON.
Galt*▪† ..... Waterloo	E. J. BEAUMONT.
Gananoque*† ..... Leeds	W. B. Carroll.
Georgetown*▪†.... Halton	G. S. Goodwillie.
Glencoe*▪†..... Middlesex	Stuart, Stuart & Ross.
Goderich*▪†..... Huron	PHILLIP HOLT, *Q. C.*
Gore Bay*..... Algoma	See Sault Ste. Marie.
Grand Valley*▪† Dufferin	J. A. V. Preston.
Gravenhurst*▪† Muskoka	B. H. Ardagh.
Grimsby*▪† ..... Lincoln	See Hamilton.
Guelph*▪†..... Wellington	GUTHRIE, WATT & GUTHRIE
Hagersville*▪† Haldimand	S. E. Lindsay.
Hamilton*▪†.. Wentworth	CARSCALLEN & CAHILL.
Hanover*▪† ..... Grey	See Durham.
Harriston*▪†.. Wellington	A. G. Campbell.
Harrow*▪† ..... Essex	See Windsor.
Hastings*▪† N'thumberl'd	Ruddy & Clarry.
Hawkesbury*▪†..Prescott	O'BRIAN & HALL.
Hensall*▪† ..... Huron	H. J. D. Corkle.
Hespeler*▪† .... Waterloo	See Berlin.
Highgate*▪† ..... Kent	See St. Thomas.
Huntsville*▪†... Muskoka	O. M. Arnold.
Ingersoll*▪† ..... Oxford	HEGLER & HEGLER.
Inwood*▪† ..... Lambton	See Sarnia.
Iroquois*▪† ..... Dundas	A. E. Overell.
Jarvis*▪†..... Haldimand	C. E. Bourne.
Keewatin*▪†....R'ny R. D.	H. A. Langford.
Kemptville*▪†.. Grenville	T. K. Allen.
Kincardine*▪†..... Bruce	W. C. Loscombe.
Kingston*▪†.... Frontenac	SMYTHE & LYON.
Kingsville*▪† ..... Essex	W. A. Smith.
Lakefield*▪†... Peterboro	O. A. Langley.
Lanark*†..... Lanark	Andrew Haydon.
Lansdowne*▪† ..... Leeds	See Brockville.
Leamington*▪†..... Essex	W. T. Easton.
Lindsay*▪† ..... Victoria	MOORE & JACKSON
Listowel*▪† ..... Perth	F. R. Blewett.
London*▪†..... Middlesex	CRONYN & BETTS.
Lucan*▪† ..... Middlesex	Wm. McDiarmid.
Lucknow*▪†..... Bruce	P. V. Malcomson.
Lynden*▪† .... Wentworth	William T. Henderson
Madoc*▪†..... Hastings	Wm. Cross.
Markdale*▪† ..... Grey	P. McCullough.
Markham*▪† ..... York	Higgins & Douglas.
Marmora* ..... Hastings	J. F. Wills.
Mattawa*▪† .... Nipissing	D. A. Dunlap.
Meaford*▪† ..... Grey	C. T. Sutherland.
Merlin*▪† ..... Kent	See Blenheim.
Merrickville*▪†Greenville	A. E. Baker.
Midland*▪†..... Simcoe	John Rowe.
Mildmay*▪†..... Bruce	See Walkerton.
Millbrook*▪† .... Durham	R. Ruddy.
Milton*▪† ..... Halton	V. Chisholm.
Milverton*▪†..... Perth	See Listowel.
Mitchell*▪†..... Perth	Dent & Thompson.
Morrisburg*▪†.... Dundas	J. P. Whitney.
Mount Forest*▪†. Wel'ton	R. O. Kilgour.
Napanee*▪† ..... Lennox	WILSON & WILSON.
Newcastle*▪†.... Durham	E. H. McLean.
New Hamburg*▪†. W'tr'l'o	William Millar.
New Market*▪†..... York	T. J. Robertson.
Niagara Falls*▪†. Welland	F. W. HILL.
North Bay*▪†.... Nipissing	BROWNING & SENKLER.
Norwich*▪†..... Oxford	T. Brown.
Norwood*▪†.... Peterboro	W. A. F. Campbell.
Oakville*▪†..... Halton	D. O. Cameron.
Oil Springs*▪†.... Lambton	Isaac Greenizen.
Orangeville*▪† .. Dufferin	W. L. Walsh.
Orillia*▪†..... Simcoe	S. S. Robinson.
Orono*▪† ..... Durham	See Bowmanville.
Oshawa*▪† ..... Ontario	C. A. JONES.
Ottawa*▪†..... Carleton	BISHOP & SMITH.
Otterville*▪†..... Oxford	See Woodstock.
Owen Sound*▪†..... Grey	Kilbourn & Kilbourn
Palmley*▪†..... Bruce	Hector C. Cowan.
Pakenham*▪†..... Lanark	See Perth.
Palmerston*▪† Wellington	Drew & Downs.
Paris*▪†..... Brant	Gordon J. Smith.
Parkdale*▪†..... York	John Douglas.
Parkhill*▪† .... Middlesex	E. Goodman.
Parry Sound*▪†McDoug'll	Pirie & Stone.
Pembroke*▪†.... Renfrew	J. H. Burritt.
Penetanguishene*▪† Simc'e	A. B. Thompson.
Perth*▪†..... Lanark	Hall & Hall.
Peterboro*▪†.... Peterboro	HALL & HAYES.
Petrolia*▪†..... Lambton	Moncruff & Gansby.
Pickering*▪†..... Ontario	Dow & McGilloray.
Picton*▪†.Prince Edward	G. O. Alcorn.
Pt.Arthur*▪† Th'rBayDis.	F. H. Keefer.
Port Colborne*▪† Welland	G. S. Macdonald.
Port Elgin*▪†..... Bruce	C. Dalrymple.
Port Hope*▪† .... Durham	H. A. WARD.
Port Perry*▪† .... Ontario	H. L. Ebbels.
Port Rowan*▪†... Norfolk	See Simcoe.
Prescott*▪† ..... Grenville	F. J. French.
Preston*▪† ..... Waterloo	C. R. Hanning.
RatPortage*▪†RainyR.Dis	Langford & Moran.
Renfrew*▪†..... Renfrew	Craig & Wilson.
Richmond Hill*▪†.... York	A. G. J. Lawrence.
Ridgetown*▪† ..... Kent	W. E. Gundy.
Ripley*▪† ..... Bruce	F. L. Pearson.
Rodney*▪†..... Elgin	H. Falconer Jell.
Sarnia*▪†..... Lambton	GURD & KITTERMASTER.
SaultSte.Marie*▪† Alg'aD.	H. C. Hamilton.
Schomberg*▪† ..... York	See Toronto.
Seaforth*▪†..... Huron	R. S. Hays.
Shelburne*▪†..... Dufferin	G. M. Vance.
Simcoe*▪† ..... Norfolk	Tisdale, Tisdale & Reid.
Smith's Falls*▪†... Lanark	Lavell & Farrell.
Southampton*▪†.... Bruce	See Port Elgin.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. *Money Order Office. ▪Express Office. †Telegraph Station. ¶State Capital

Town and County.	Name.
Springfield*† .....Elgin	See Toronto.
Stayner*†.....Simcoe	Hood & Sullivan.
St. Catharines*† .Lincoln	COLLIER & YALE.
St. George*† .....Brant	See Paris.
Stirling*† .....Hastings	See Belleville.
St. Marys*†.....Perth	E. W. Harding.
Stouffville*†.....York	C. RUSSELL FITCH.
Stratford*† .....Perth	IDINGTON & ROBERTSON.
Strathroy*† ...Middlesex	J. Folinsbee.
St. Thomas*† .....Elgin	J. S. ROBERTSON.
Sturgeon Falls*†Nipiss'g	Harry D. Leask.
Sudbury*† .....Nipissing	J. Fowler
Sunderland*†.....Ontario	T. W. Chapple.
Tara*† .....Bruce	C. E. Start.
Tavistock*.....Oxford	Douglas, Alexander & McTavish.
Teeswater*† .....Bruce	J. J. Stephens.
Thamesville*† .....Kent	See Chatham.
Thedford*† .... Lambton	See Sarnia.
Thessalon*† .... Algoma	See Sault Ste. Marie.
Thornbury*†.....Grey	Wilson & Dyre.
Thorold*† .....Welland	COLLIER & BURSON.
Tilbury*† .....Kent	D. A. McDonald.
Tilsonburg*† .....Oxford	J. CARRUTHERS.
Toronto*† ..... York	BLAKE, LASH & CASSELS. Solicitors for Canadian Bank of Commerce.
" ..... "	CLUTE, MACDONALD, MACINTOSH & McCRIMMON. Cable address "Macks." References: Dominion Bank, Sun Life Assurance Co., Provincial Trusts Co.
" ..... "	CROMBIE, WORRELL & GWYNNE. Solicitors for Bank of Montreal.
" ..... "	R. E. KINGSFORD. Special attention paid to Collections and Patents.
Toronto Junction*†Y'rk	J. A. J. Andrews.
Tottenham*† .....Simcoe	Hood, Jacks & Frazer.
Trenton*† .....Hastings	A. Forbes.
Tweed*† .....Hastings	C. W. Craig.
Unionville*†.....York	See Toronto.
Uxbridge*† .....Ontario	S. S. SHARPE.
Vankleek Hill*†Prescott	F. W. Thistlewaite.
Walkerton*† ..... Bruce	A. Collins.
Walkerville*† .....Essex	C. H. Robinson.
Wallaceburg*† .... Kent	Frazer & Jackson.
Waterford*† .....Norfolk	W. B. Wilkinson.
Waterloo*† .... Waterloo	William Reade.
Watford*† .....Lambton	Alexander Saunders.
Welland*† .....Welland	Raymond & Cohoe.
Westport*† .....Leeds	See Brockville.
Wheatley*† .....Kent	See Leamington.
Whitby*† .....Ontario	G. Y. Smith.
Wiarton*† .....Bruce	W. J. Ferguson.
Winchester*† .....Dundas	GEORGE L. HART.
Windsor*† .....Essex	CLEARY & SUTHERLAND.
Wingham*† ..... Huron	J. A. Morton.
Woodbridge*† .....York	See Toronto.
Woodstock*† ....Oxford	FINKLE & MULLEN.
Woodville*† .... Victoria	See Lindsay.
Wyoming*† .....Lambton	See Sarnia.
Yarker*† .....Addington	See Napanee.
Zurich*† ..... Huron	See Goderich.

PRINCE EDWARD ISLAND.

Alberton*†.....Prince	See Summerside.
Charlottetown*† Queens	M. & D. C. McLEOD.
Montague Bridge*† Kings	See Charlottetown.
Souris*† ..... Kings	See Charlottetown.
Summerside*†.... Prince	J. E. Wyatt.

QUEBEC.

Beauharnois*† Beauh'ois	Thomas Brossoit.
Bedford*†.... Missisquoi	H. Butler.
Berthier en Haut*Berth'r	V. Allard.
Buckingham*†... Ottawa	F. A. Beaudry.
Chambly*†..... Chambly	P. B. Benoit.
Chicoutimi*† Chicoutimi	L. G. Belley.
Coaticook*†... Stanstead	G. H. St. Pierre.
Cookshire*†.... Compton	L. E. Charbonnell.
Cowansville*† Missisquoi	J. C. McCorkill.
Danville*† .... Richmond	See Richmond.
Farnham*†... Missisquoi	See Cowansville.
Fraserville† Temiscouata	H. S. Carroll.
Granby*†..... Shefford	See Cowansville.
Hochelaga*† .. Hochelaga	See Montreal.
Hull*† ..... Ottawa	C. B. MAJOR.
Huntingdon*† .Hunt'don	A. E. Mitchell.
Iberville*†.....Iberville	See St. Johns.
Joliette*†.....Joliette	J. M. Tellier.
Knowlton*† .....Brome	J. E. Fay.
Lake Megantic*†Compton	See Sherbrooke.
L'Assomption*† L'As'pt'n	J. E. Faribault.
Lachine*†. Jacq'sCartier	See Montreal.
Lachute*†.... Argenteuil	G. E. Bampton.
L'Epiphanie*† L'Ass'pt'n	J. E. Faribault.
Laprairie*†.... Laprairie	See Montreal.
Laurentides*.L'Assomp'n	R. T. Beaudoin.
Levis*†..... Levis	Charles Darveau.
Longueuil*†.....Ch'mbly	See Montreal.
Louiseville*† Maskino'ge	A. L. Desaulniers.
Magog*† ..... Stanstead	See Sherbrooke.
Malbaie† .....Charlevoix	See Fraserville.
Marieville*†.... Rouville	H. G. Paulin.
Mile End*† ...Hochelaga	See Montreal.
Montmagny*†Montm'g'y	See Levis.
Montreal*†... Hochelaga	BROSSEAU, LAJOIE & LACOSTE. 7 Place d'Armes. (Long Dist. Tel. Bell, Main 3142.) Business transacted in English and French. Attorneys for Hochelaga Bank and Jacques Cartier Bank. References: Carter, Hughes & Dwight, Attys., New York, and Brosseau & Co., Brokers, Chicago.
" ..... "	CHARBONNEAU & PELLETIER. Offices, New York Life Building. Refers to Hon. G. A. Drummond, Vice-President Bank of Montreal, and Garand, Terroux & Co., Bankers.
" ..... "	McGIBBON, CASGRAIN, RYAN & MITCHELL. Canada Life Bldg. Solicitors for Pullman's Palace Car Co., Merchants Bank of Halifax, and Royal Trust Co.
Murray Bay*†. Charlevoix	See Fraserville.
Nicolet*† ..... Nicolet	See Three Rivers.
Ormstown*†Chateaugu'y	See Huntingdon.
Papineauville*†... Ottawa	See Hull.
Pa pebiac*† Bonaventure	See Rimouski.
Plessisville*†....Megantic	See Victoriaville.
Pt.St.Charles*† Hoch'aga	See Montreal.
Quebec*†.....Quebec	CASGRAIN, LAVERY, RIVARD & CHAUVEAU.
Richmond*†... Richmond	P. S. G. McKenzie.
Rimouski*† ...Rimouski	N. Bernier.
Riviere du Loup*†Tem'ta	See Fraserville.
Roberval*†...Chicoutimi	See Quebec.
Shawville*†.....Pontiac	See Ottawa.
Sherbrooke*† Sherbro'ke	WHITE, CATE & WELLS.
Sorel*†.....Richelieu	Ethier & Lefebore.
Stanbridge*†E.Missisquoi	Z. V. Cornell.
Stanstead*† ...Stanstead	M. F. Hackett.
St. Cesaire*†....Rouville	See Montreal.
St. Cunegonde Hochelaga	See Montreal.
Ste. Anna de la Perade*† Champlain	See Quebec.
Ste. Marie*.....Quebec	See Three Rivers.
Ste.ThereseDeBl'inv'le*† Terrebonne	See Montreal.
St. Francois*†DeLaBe'ce	See Montreal.
St. Francois-du-Lac† Yamaska	See Nicolet.
St. George*..... Beauce	See Quebec.
St. Henri*†... Hochelaga	See Montreal.
St. Hyacinthe*†St. Hy'he	FONTAINE & FONTAINE.
St.Jean Baptiste*Hoch'ga	See Montreal.
St. Jerome*† Terrebonne	W. B. Nantel.
St. Johns*†.... St. Johns	Paradis & Paradis.
St.Johns Suburb*†Quebec	See Quebec.
St Laurent*† Jacques Cartier	See Montreal.
St. Remi*† .. Napierville	D. Monet.
St. Roch de Quebec*†Que.	HAMEL, TESSIER & TESSIER.
St. Sauveur*..... Quebec	See Quebec.
ThetfordMines*†Mega'ic	See Quebec.
Three Rivers*†St.Mau'ce	N. L. De Noncourt.
Valleyfield*†.Beauharn's	L. J. Papineau.
Victoriaville*† Athabaska	Crepeau & Crepeau.
Waterloo*†.... Shefford	Charles A. Nutting.
Westmount*†..Hochelaga	A. R. Johnson.

Report Name Taken from Rand, McNally & Co.'s Bankers' and Attorneys' Directory List.

▲County Seat. * Money Order Office. ● Express Office. † Telegraph Station. ¶ State Capital.

J. W. CABANISS, President. S. S. DUNLAP, Vice-President. C. M. ORR, Cashier. W. H. BURDICK, Ass't Cashier.

EXCHANGE BANK

OF MACON, GA.

PAID-UP CAPITAL, - - - - - $500,000.00
SURPLUS, - - - - - - - 100,000.00
UNDIVIDED PROFITS, - - - - - - 25,000.00

This Bank has the Largest Capital and Surplus of any Bank in Central Georgia.

Through Special Correspondents we are prepared to make collections on nearly all points in the States of Georgia, Alabama, and Florida without charge.

DIRECTORS

J. W. CABANISS, President.
W. R. ROGERS, of Geo. T. Rogers' Sons, Wholesale Grocers.
R. E. PARK, Capitalist.
H. J. LAMAR, Capitalist.
A. D. SCHOFIELD, of J. S. Schofield Sons.
L. W. HUNT, Retired Merchant.
S. S. DUNLAP.
SAM MAYER, of Mayer & Watts.
N. B. CORBIN.
W. A. DOODY.
J. H. WILLIAMS.

New York Correspondents.—HANOVER NATIONAL BANK, MERCANTILE NATIONAL BANK.
Savannah Correspondent.—SOUTHERN BANK OF THE STATE OF GEORGIA.

THE

Continental National Bank

OF CHICAGO.

Capital, - $2,000,000.
Surplus, 500,000.

OFFICERS.

JOHN C. BLACK, President.
ISAAC N. PERRY, Vice-President.
GEORGE M. REYNOLDS, Cashier.
IRA P. BOWEN, Asst. Cashier.
BENJ. S. MAYER, Asst. Cashier.

BOARD OF DIRECTORS.

JOHN C. BLACK, President.
ALBERT J. EARLING, President Chi., Mil. & St. P. R. R.
ISAAC N. PERRY, Vice President.
HENRY BOTSFORD, Packer.
JAMES H. DOLE, of J. H. Dole & Co., Commission.
WM. C. SEIPP, Capitalist.
J. OGDEN ARMOUR, of Armour & Co.
WM. G. HIBBARD, of Hibbard, Spencer, Bartlett & Co., Wholesale Hardware.
BERTHOLD LOEWENTHAL, Capitalist.

THE

Continental National Bank

OF CHICAGO.

Statement of condition at close of business

Tuesday, February 5, 1901.

RESOURCES.

Loans and Discounts	$19,392,728 17	
Other Stocks and Bonds,	810,025 20	$20,202,753 37
U. S. Bonds to secure Circulation		1,850,000 00
Overdrafts		32,741 74
Real Estate		38,894 28
Due from Banks and U. S. Treasurer	$7,013,868 84	
Cash	6,868,886 24	13,882,755 08
		$36,007,147 47

LIABILITIES.

Capital Stock Paid in	$ 2,000,000 00
Surplus Fund	500,000 00
Undivided Profits	281,623 33
Circulation	1,842,650 00
Deposits	31,382,874 14
	$36,007,147 47

A general Foreign Exchange business transacted. Travelers' Circular Letters of Credit issued, available in all parts of the world.

Capital, $500,000.00
Surplus, 400,000.00

AMERICAN EXCHANGE BANK,

ST. LOUIS, MO.

WALKER HILL, President.
EPHRON CATLIN, Vice-Pres't.
L. A. BATTAILE, Cashier.
EMISON CHANSLOR, Ass't Cashier.

ACCOUNTS OF BANKS AND BANKERS

Received upon the most favorable terms, and every convenience extended to correspondents for the proper and expeditious transaction of business.

An opportunity to fully state terms and facilities will be appreciated.

I ted for the use of travelers available in all parts of the d, and SPECIAL FACILITIES and TERMS fur ned to BANKS and BANKERS for transacting this iness.

CORRESPONDENCE CORDIALLY INVITED
AND WILL RECEIVE
PROMPT ATTENTION AND REPLY.

First National Bank

MILWAUKEE, WIS.

FARMERS' AND MILLERS' BANK, 1853.
FIRST NATIONAL BANK, 1863.
FIRST NATIONAL BANK, REORGANIZED, 1882.

Transacts a General Banking and Foreign Exchange Business....

UNITED STATES DEPOSITORY.

THE

American Trust AND Savings Bank,

CHICAGO.

Capital and Surplus, $ 1,250,000
Deposits, ... 13,000,000

ACCOUNTS OF BANKS AND BANKERS SOLICITED, AND CORRESPONDENCE RELATIVE TO THE ESTABLISHMENT OF ACCOUNTS INVITED.

E. A. POTTER, President.
G. B. SHAW and JOY MORTON, Vice-Presidents.
J. R. CHAPMAN, Cashier.
JOHN JAY ABBOTT, Assistant Cashier.
O. C. DECKER, Assistant Cashier.
FRANK H. JONES, Secretary.
W. P. KOPF, Assistant Secretary.

OMAHA NATIONAL BANK...OMAHA, NEB.

CAPITAL, ONE MILLION DOLLARS.

J. H. MILLARD, President.

CAPITAL, . . $ 3,000,000
SURPLUS, . . 5,000,000
DEPOSITS, . . 60,800,000

JAS. T. WOODWARD, President
JAS. M. DONALD Vice-President
WM. HALLS, Jr., Vice-President
WILLIAM LOGAN, Cashier
WM. I. LIGHTHIPE, Assistant Cashier
ELMER E. WHITTAKER, Assistant Cashier
HENRY R. CARSE, 2nd Assistant Cashier
ALEX D. CAMBELL, 2nd Assistant Cashier

INVESTMENT BONDS

Safe Bonds, bearing from 4 to 6 per cent per annum. Descriptive list and full information furnished. Correspondence invited.

A. C. FROST & COMPANY, BANKERS,
108 La Salle Street, CHICAGO.

CAPITAL, ONE MILLION DOLLARS.

J. H. MILLARD, PRESIDENT.